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10 BENJAMIN B. WAGNER  
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12 Of Counsel

13 IN THE UNITED STATES DISTRICT COURT FOR THE  
14 EASTERN DISTRICT OF CALIFORNIA

15 UNITED STATES OF AMERICA,

16 Plaintiff,

17 v.

18 STANLEY K. BURRELL;  
19 STEPHANIE D. BURRELL;  
20 IMAGE, LIKENESS, POWER LLC;

21 Defendants.

Civil No.

**COMPLAINT TO REDUCE FEDERAL  
TAX ASSESSMENTS TO  
JUDGMENT**

22 COMES NOW, the United States of America, by its undersigned counsel, and for its  
23 complaint alleges as follows:

24 **JURISDICTION AND VENUE**

25 1. This is a civil action brought by the United States of America (a) to reduce to judgment  
26 federal tax assessments against Stanley K. Burrell and Stephanie D. Burrell ("taxpayers"); and  
27 (b) for a charging order against Image, Likeness, Power LLC to enforce the judgment.

28 2. This action is brought at the direction of the Attorney General of the United States and at  
the request and with the authorization of the Chief Counsel of the Internal Revenue Service, a  
delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §§ 7401 and 7403.

1 3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§1340 and 1345, and  
2 pursuant to §§ 7402 and 7403 of the Internal Revenue Code (26 U.S.C.).

3 4. Venue is proper in the Eastern District of California under 28 U.S.C. §§ 1391(b) and  
4 1396 because the taxpayers reside within this judicial district, in the city of Tracy, in San  
5 Joaquin County, California.

6 **THE DEFENDANTS**

7 5. Stanley K. Burrell and Stephanie D. Burrell, husband and wife, reside within this judicial  
8 district and the jurisdiction of the Court.

9 6. Image, Likeness, Power LLC has its principal place of business within this judicial district  
10 and the jurisdiction of the Court. Image, Likeness, Power LLC is a limited liability company  
11 solely owned by Stanley K. Burrell.

12 **FIRST CLAIM FOR RELIEF:**

13 **TO REDUCE TO JUDGMENT FEDERAL TAX ASSESSMENTS**

14 **AGAINST STANLEY K. BURRELL AND STEPHANIE D. BURRELL**

15 7. The United States incorporates by reference the allegations contained in paragraphs 1  
16 through 6, above, as if fully set forth here.

17 8. On dates and for the amounts listed below, a duly authorized delegate of the Secretary  
18 of the Treasury made timely joint assessments against Stanley K. Burrell and Stephanie D.  
19 Burrell for individual federal income taxes, penalties, interest, and other statutory additions for  
20 the taxable years set forth below:

Type of Tax	Tax Period Ending	Assessment Date	Amount Assessed	Type <sup>1</sup>	Unpaid Balance as of 12-31-2011
1040	12-31-1996	11-24-1997	\$255,211.00 13,584.00 14,424.27 14.00 63,802.75	T ETP I F FTP <sup>2</sup>	\$739,189.92
1040	12-31-1997	04-19-1999	\$12,390.00 1,119.34 603.00 3,097.50 2787.75	T I ETP FTP LFP	\$40,395.43
	<b>TOTAL</b>				779,585.35

9. This suit to collect the tax liabilities was filed within the period of limitations for filing a tax collection suit, as suspended by the taxpayers' bankruptcy. The taxpayers filed a Chapter 11 bankruptcy petition on April 1, 1996. The taxpayers filed the joint individual income tax return for 1996 on October 16, 1997, pursuant to extensions, and the 1997 tax return thereafter. The Chapter 11 bankruptcy case was converted to a Chapter 7 case on September 23, 1998. The taxpayers were denied discharge of all debts in their Chapter 7 case on April 23, 2002. The running of the 10-year period to file a collection suit was suspended from date of conversion, September 23, 1998, to the date the discharge was denied, April 23, 2002, plus six months, pursuant to 26 U.S.C. § 6503(h).

10. Timely notice of and demand for payment of the assessments set forth above in paragraph 8 was made upon Stanley K. Burrell and Stephanie D. Burrell, as required by Section 6303 of the Internal Revenue Code, Title 26 of the United States Code.

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<sup>1</sup> Key: T = Tax  
I = Interest Assessed  
ETP = Estimated Tax Penalty  
LFP = Late Filing Penalty  
FTP = Failure to Pay Tax Penalty  
F = Fees and Collection Costs

<sup>2</sup> Failure to Pay Tax Penalties assessed on various dates.

11. Despite notice and demand for payment of the assessments set forth above in paragraph 8, the taxpayers have neglected, refused, or failed to pay the tax assessments against them and, as of December 31, 2011, there remains due and owing to the United States on those assessments the total sum of \$779,585.35 plus statutory interest and other statutory additions as provided by law.

**SECOND CLAIM FOR RELIEF:**  
**FOR A CHARGING ORDER AGAINST**  
**IMAGE, LIKENESS, POWER LLC**

12. The United States incorporates by reference the allegations contained in paragraphs 1 through 11, above, as if fully set forth here.

13. Defendant Stanley K. Burrell is a musical artist and performer who contracts for performances through his solely-owned limited liability company, Image, Likeness, Power LLC. Mr. Burrell has reported the activities of Image, Likeness, Power LLC on his personal tax return.

14. A court may enter a charging order against the membership interest in a limited liability company owned by a judgment debtor. Cal. Corp. Code § 17302.

15. This Court may enter orders to enforce the internal revenue laws and enforce federal tax judgments. 26 U.S.C. §§ 7402 and 7403. The Court is respectfully requested to order that the interest of Stanley K. Burrell and, if any, the interest of Stephanie D. Burrell in Image, Likeness, Power LLC be charged to satisfy the federal tax judgment entered in this case and to order the LLC and all members to pay any money or property due or to become due to the taxpayers directly to the United States until the amount remaining due on the judgment, plus all accrued interest and costs thereon, is paid in full.

**WHEREFORE**, the United States prays as follows:

A. That this Court determine and adjudge that defendants Stanley K. Burrell and Stephanie D. Burrell are indebted, jointly and severally, to the United States in the amount of \$779,585.35 for unpaid individual federal income tax plus interest and other statutory additions, less any additional credits according to proof, plus interest and other statutory additions, as

1 provided by law, that accrue after December 31, 2011, until the date of payment, and that  
2 judgment in that amount be entered against the defendants and in favor of the United States;

3 B. That this Court order that Image, Likeness, Power LLC, and its agents or  
4 representatives, pay to the United States any money payable to, or for the benefit of, or  
5 assignable by Stanley K. Burrell or Stephanie D. Burrell, if any, until the judgment in this case is  
6 satisfied;

7 C. That this Court determine and adjudge that the United States has valid liens against  
8 all property and rights to property of Stanley K. Burrell and Stephanie D. Burrell; and

9 D. That the United States be granted its costs and attorney's fees herein, and for such  
10 other and further relief as this Court deems just and proper.

11  
12 JOHN A. DiCICCO  
13 Principal Deputy Assistant Attorney General

14 Date: November 21, 2011

15 /s/ G. Patrick Jennings  
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