

# Appendix A

# In the United States Court of Federal Claims

\_\_\_\_\_, *et al.*,  
(Case Name: Fill in *Koopmann* or *Sofman*)

Plaintiffs,

v.

THE UNITED STATES,

Defendant.

Docket No. \_\_\_\_\_

(Fill in: 09-cv-333 for  
*Koopmann* or 10-cv-157 for  
*Sofman*)

## SHORT FORM COMPLAINT

PLAINTIFF NAME: \_\_\_\_\_

By submitting this document, the above-named plaintiff adopts and incorporates by reference the Complaint filed in *Koopmann v. United States*, No. 09-333-T, on May 26, 2009, all exhibits to that Complaint, and any subsequent amendments to that Complaint. Plaintiff incorporates by reference and adopts each allegation and cause of action, except for any allegations and evidence that relate specifically to William Koopmann.

Plaintiff seeks a refund of FICA tax collected by United Airlines and paid to the United States on nonqualified deferred compensation vested on the retirement of plaintiff (or plaintiff's deceased predecessor) from United Airlines. Plaintiff (or plaintiff's deceased predecessor) filed an administrative claim for refund with the Internal Revenue Service, and the Service has either disallowed that administrative claim, or more than six (6) months have passed since the administrative claim was filed with the Service. In particular, plaintiff alleges the following:

**INFORMATION REGARDING PLAINTIFF**

- 1. Name of plaintiff: \_\_\_\_\_
  
- 2. Current address & telephone number: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 3. Current email address (if plaintiff uses email): \_\_\_\_\_
  
- 4. Name of retired pilot (if different from plaintiff): \_\_\_\_\_
  
- 5. Social security number of retired pilot: \_\_\_\_\_

**INFORMATION REGARDING REFUND CLAIM FILED WITH IRS**

- 6. Date of filing of pilot's refund claim with IRS: \_\_\_\_\_
  
- 7. Tax period(s) for which pilot's claim with IRS sought a refund: \_\_\_\_\_
  
- 8. Did IRS disallow refund claim? \_\_\_\_\_
  
- 9. Date IRS disallowed refund claim (if claim was disallowed): \_\_\_\_\_

A COMPLETE COPY OF THE PILOT'S REFUND CLAIM WITH THE IRS, INCLUDING ALL ATTACHMENTS TO THAT CLAIM MUST BE FILED WITH THE COURT ALONG WITH THIS SHORT-FORM COMPLAINT

**INFORMATION REGARDING PLAINTIFF'S CLAIMS IN THIS CASE**

10. The amount of the tax refund  
plaintiff claims in this suit: \_\_\_\_\_

11. State the amount(s) of FICA tax that United Airlines collected from the retired pilot and the  
date(s) on which United Airlines collected the amount(s):

12. If the amount of the tax refund that plaintiff claims in this suit differs from the amount(s) of  
FICA tax that United Airlines collected from the retired pilot, explain how plaintiff computed  
the amount of the claim in this suit:

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of plaintiff: \_\_\_\_\_