

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 8:14-cv-2189-T-30AEP

JAMES M. ENRIGHT, 1025 W
MICHIGAN LAND TRUST, 5912 31ST
STREET LAND TRUST, PINELLAS
COUNTY TAX COLLECTOR and
SUNSHINE STATE TAX LLC,

Defendants.

ORDER

THIS CAUSE comes before the Court upon the Plaintiff's Motion to Strike (Dkt. #10). Defendant did not file a response. Plaintiff moves to strike Defendant's filings, Dkts. #7 and #9, pursuant to Federal Rule of Civil Procedure 12(f). Plaintiff argues that the filings are immaterial, frivolous and misleading. The filings do not answer any of the allegations of the complaint and do not raise any defenses to the complaint. Further, to the extent that Plaintiff attempts to raise defenses in these filings, they are insufficient as a matter of law.

The United States filed this complaint to reduce Defendant James M. Enright's federal income tax liabilities to judgment and to foreclose federal tax liens on two parcels of real property. Enright was served on September 22, 2014. In response, Enright filed two "notices" which indicate that the summons and complaint are "accepted for honor on behalf

of the United States” and also attached various documents to the notices. The notices also infer that Enright’s debt is extinguished upon release of an account in his name.

Enright’s notices appear to assert “tax-defier” arguments which attempt to show that there is a secret bank account established by the Treasury Department from which individuals may withdraw funds to pay debts. These arguments are frivolous. *See United States v. Anderson*, 353 F.3d 490, 508 (6th Cir. 2003) *superceded by statute on other grounds as recognized in United States v. McBride*, 362 F.3d 360, 374 (6th Cir. 2004) (“the United States Treasury maintains no depository accounts against which an individual could draw a check, draft, or any other financial instrument.”) *See also Wnuck v. C.I.R.*, 136 T.C. 498, 502 n.14 (2011) (A position maintained by the taxpayer is “frivolous” where it is “contrary to established law and unsupported by a reasoned, colorable argument for change in the law.”).

The Court concludes that the filings serve no legitimate purpose. Construing the notices liberally, as the Court must do when reviewing a *pro se* litigant’s pleadings, they do not respond to the allegations or raise legal defenses to the complaint. Therefore, the Court will strike the Defendant’s notices. *See Wnuck*, 136 T.C. at 501 (“it is not ‘disingenuous’ (or otherwise improper) for a court to give short shrift to frivolous arguments.”).

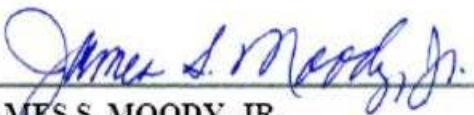
Upon review and consideration, it is therefore

ORDERED AND ADJUDGED that:

1. United States of America’s Motion to Strike (Dkt. #10) is GRANTED.

2. The Clerk of Court is directed to strike from the docket Defendant James M. Enright's "notices" filed at Dkt. #7 and Dkt. #9.
3. Defendant James M. Enright is directed to file a responsive pleading to the complaint within fourteen (14) days of the date of this Order, failing which a default will be entered without further notice.

DONE and **ORDERED** in Tampa, Florida, this 14th day of November, 2014.



JAMES S. MOODY, JR.
UNITED STATES DISTRICT JUDGE

Copies furnished to:
Counsel/Parties of Record

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