

UNITED STATES DISTRICT COURT
for the
NORTHERN DISTRICT OF GEORGIA
GAINESVILLE DIVISION

FILED IN CLERK'S OFFICE
U.S.D.C. - Gainesville

JUN 13 2011

JAMES N. HATTEN, Clerk
By: Vicki Dougherty
Deputy Clerk

Laurie L. Music)
)
) Plaintiff)
)
) v.)
)
) United States)
) and)
) Cherokee County Board of Education)
)
) Defendants)

Civil Action No.

2011-CV-144

COMPLAINT

The plaintiff, Laurie L. Music brings this complaint for damages according to 42 U.S.C. § 1983 and the violation of the Fifth and Fourteenth Amendments of the U.S. Constitution, Title 26 USC § 6020, 6323 and Georgia Code O.C.G.A. 44-14-571.

Jurisdiction and Venue

1.

According to Title 28 U.S.C. § 1346 when the United States is a defendant for the Internal Revenue Service the civil case must be heard in District Court. According

to Title 28 U.S.C. § 1402 it must be in the judicial district where the plaintiff resides. The plaintiff resides in Fannin County, Georgia which makes this the proper jurisdiction and venue for this case.

Parties

2.

The plaintiff, Laurie L. Music, resides in Fannin County, Georgia.

3.

The defendant, United States (Internal Revenue Service) violated the Fifth and Fourteenth Amendments of the U.S. Constitution, Title 26 USC § 6020, 6323 and Georgia Code O.C.G.A. 44-14-571.

4.

The defendant, Cherokee County Board of Education, violated the Fifth and Fourteenth Amendments of the U.S. Constitution, Title 26 USC § 6323 and Georgia Code O.C.G.A. 44-14-571.

Factual Allegations

5.

The income on the W-2 forms that were sent to the Internal Revenue Service by

Cherokee County Board of Education for the years ending 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010 was a salary. I had no other income.

6.

One of the most fundamental rights reserved to the citizens by the United States Constitution is the freedom of contract and also the freedom from contract. These rights are guaranteed by the Fifth and Fourteenth Amendments of the U.S. Constitution.

7.

The Internal Revenue Service has made returns (1040 forms) that I am not required to file. Title 26 U.S.C. §6012 states I am only required to file on taxable income. Title 26 U.S.C. § 6020 states the secretary only has authority to make a return (1040 form) if it is required by this title or regulation. The returns created (1040 forms) violate Title 26 U.S.C. § 6020 and can only be valid if they are contracts; by creating assessments based on these returns the Internal Revenue Service has denied me my freedom from contract. This violates the Fifth and Fourteenth Amendments of the Constitution. I did not sign, nor agree, or have any prior knowledge of these 1040 forms. I made no promise to the Internal Revenue Service that I would pay taxes on my salary (earned income).

8.

There is a group of individuals who do not have the ability to legally contract. Title 26 U.S.C. states that this same group of individuals can not declare their earned income as taxable income. This group is children (dependents). This proves that earned income is not taxable income and only becomes taxable income by contract (1040 form).

9.

The Internal Revenue Service issued a notice of Levy to Cherokee County Board of Education dated November 1, 2010 that was in violation of Title 26 U.S.C. § 6323 and Georgia Code O.C.G.A. 44-14-571. The notice of Levy states that it was for a 1040 tax. The 1040 forms are not valid as stated in paragraph 7.

10.

The Cherokee County Board of Education sent a copy of the notice of Levy to Canton Elementary for delivery to Laurie L. Music. I responded with a letter telling the Cherokee County Board of Education that I had no W-4 contract allowing them to send money to the Internal Revenue Service.

11.

Cherokee County Board of Education executed the notice of levy violating Georgia

Code O.C.G.A. 44-14-571, Title 26 U.S.C. § 6323, and the Fifth and Fourteenth Amendments of the Constitution.

12.

These actions resulted in Laurie L. Music's take home pay to be less than the monthly expenses required to travel to and from my place of employment. I was unable to fulfill my contract so I was forced to resign because of the actions taken by Cherokee County Board of Education.

13.

The actions by the Internal Revenue Service and Cherokee County Board of Education resulted in Laurie L. Music having to resign, terminating her contract. This caused the loss of her car, job, retirement, health insurance, life insurance, and other benefits including tenure, O.C.G.A 20-2-942.

14.

In 2005, I responded to Internal Revenue Letter 4903 by stating that according to Title 26 U.S.C. §6012 I was not required to file. Since 2005, I have received no correspondence from the Internal Revenue Service concerning tax returns, assessments or deficiencies. I had no idea that any tax had been assessed until my employer gave me the notice of Levy. If I had received the notices required by


Title 26 U.S.C., I would have had the opportunity to respond as I stated in paragraph 7 of this complaint. If the Internal Revenue Service had not violated Title 26 U.S.C. §6323 and filed a lien in Fannin County, I would have been able to file a complaint with the court before the damages occurred.

15.

Therefore, the plaintiff respectfully request that:

- (a) An order is issued to the Internal Revenue Service to abide by Title 26 U.S.C. §6020 and stop creating returns on earned income.
- (b) All property taken be returned
- (c) She be compensated for all damages that have occurred because of the actions taken, which totals: One million, one hundred fifteen thousand, five hundred seventy-four and 67/100 dollars.
\$1,115,574.67 Plus all cost

Date: 6/12/2011



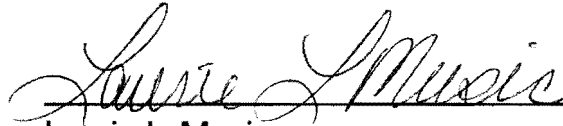
Laurie L. Music
440 Colwell Church Road
Epworth, GA 30541
706-455-3370

CERTIFICATION OF FONT

This certifies that the attached complaint was prepared using Times New Roman font, 14 point as required by LR5.1,NDGa.

This 12th day of June, 2011.

Date: 6/12/2011

A handwritten signature in cursive script that reads "Laurie L. Music". The signature is written in black ink and is positioned above a solid horizontal line.

Laurie L. Music
440 Colwell Church Road
Epworth, GA 30541
706-455-3370