

Appendix 3

Noll v. United States, 3:94-CV-521-EJL (D. Idaho)

Clifford L. Noll
 715 N. 13th St.
 Coeur d,Alene, Idaho 83814
 Phone (208) 765-4562

U.S. DISTRICT COURT
 U.S. BANKRUPTCY COURT
 DISTRICT OF IDAHO

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UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

CLIFFORD L. NOLL & SUSAN J. NOLL)
 husband and wife,)
)
 plaintiff,)
)
 V.)

CIV NO. CIV 94-00521-N-EJL

COMPLAINT

INTERNAL REVENUE SERVICE,)
 United States Dept. of Treasury,)
)
 defendant.)
 _____)



Certified to be a true and correct copy of original filed in my office.

Elizabeth A. Smith, Clerk
 U.S. Courts, District of Idaho

By Sunny Trumbull
 on Jul 23, 2015 4:59 pm

Comes now the plaintiff and for his cause of action against the defendant alleges and states as follows:

Agents for the Internal Revenue Service (hereafter referred to as IRS) have resorted to extortion to extract money form the plaintiffs under the guise of income tax. For the years 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1988 the plaintiffs did not earn sufficient income to place them under the jurisdiction of the IRS. Agents investigating possible tax liability claimed that the plaintiffs would be imprisoned for not filing a return that proved that there was no tax liability. The plaintiffs , under duress, filed income tax returns. The agents disagreed with the information and filed their own returns using some form of progressive mathematical expansion to determine a base to levy a tax upon. The resulting tax exceeded the gross income for the years in question. When the plaintiffs complained about the amount and that requiring us to keep records for 12 years was beyond any statute requirement, agents said that where the IRS is concerned there

is no statute of limitations. They were told by the agents that their only recourse was to pay the tax then file suit in Federal Court. The plaintiffs lacked assets sufficient enough to pay the tax which exceeds \$200,000.00. At the time the tax liens were filed the plaintiffs were involved in buying, selling, and renting houses. After the tax liens were filed IRS agents proceeded to cut off all ability for the plaintiffs to pay the tax and file suit by demanding that rental tenants pay all rents to the IRS. The agents told renters that their wages would be garnished or their Social Security check would be taken if they did not comply. Most renters left. No real estate could be sold without permission from the IRS because of the tax liens. Without the the ability to use real estate equity to reduce the tax burden and all rental income cut off the real estate notes could not be repaid and the lenders moved for foreclosure. The plaintiffs had a buyer for one house and agreed to allow the IRS to have all proceeds above the bank note. IRS agents were told they would receive about \$20,000.00 from this sale. The agents put off making the decision to allow the sale week after week until the bank foreclosed and the opportunity for the plaintiffs to reduce the tax burden by \$20,000.00 was lost. The plaintiffs had an offer on another house for \$36,000.00 in 1990 to which the agency would not respond. In 1994 that house was worth \$55,000.00 and the agency sold that house in July 1994 at IRS sale for about \$17,000.00.

.The plaintiffs hoped they could gather proof through the Freedom of Information Act (FOIA) that no records exist, or ever have existed, to support the agency's action and therefore the claims for the United States could not stand on its merit. After the request and appeal were denied, the plaintiffs filed suit (See Noll v. IRS, CV-0100-N-HLR). This suit was dismissed because the information we wanted the court to review was not exactly the same as what we sought in our FOIA request and therefor we had not exhausted all administrative remedies. The plaintiffs

then filed new FOIA requests being very specific about the records we wanted. The records have been refused (see attached FOIA letter, and FOIA appeal). With fraud and extortion coming from within the agency it is to their benefit to refuse access to the records that would expose it, therefore, no administrative remedy can be relied upon. The United States cannot collect because we have no assets and it has been more than 3 years since the liens were filed therefore bankruptcy would eliminate them. Even though the government cannot collect, we can still lose. A bankruptcy will eliminate us from being involved in real estate for another 7 to 10 years. It would eliminate the possibility of recouping the damages the agency has inflicted upon us. If this matter can be settled before July 1995, we can recoup the \$55,000.00 property that was sold at the tax sale. Bankruptcy would eliminate that opportunity. It would also harm the businesses and individuals that we truly owe money to.

This court has jurisdiction under Title 5 USC, Section 702. A court order requiring the IRS to bring the records they used to support their actions will expose the fraud that has been perpetrated against the plaintiffs. How could a claim for the United States that is based on fraud and extortion stand?

Clifford L. Noll

Clifford L. Noll

Date Nov 22, 1994

CLIFFORD L. NOLL
715 N. 13th St.
Coeur d'Alene, Idaho 83814
(208) 765-4562

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

CLIFFORD L. NOLL and)
SUSAN J. NOLL)
Plaintiffs,)
)
v.) Civil No.)
) AFFIDAVIT)
INTERNAL REVENUE SERVICE,)
UNITED STATES DEPARTMENT)
OF TREASURY,)
Defendant,)
_____)

I, CLIFFORD L. NOLL, hereby state that the foregoing statements in the above titled action, are correct and complete to the best of my ability.

Clifford L. Noll
Clifford L. Noll

STATE OF IDAHO)
COUNTY OF Kootenai)

On this 22nd day of November 1994, before me Laura L. Garrison, a notary public in and for said state of Idaho, personally appeared Clifford L. Noll known or identified to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

Laura L. Garrison
Notary Public for Idaho
Residing at Hayden, Id
My commission expires 6/2000

U.S. DISTRICT COURT ✓
U.S. BANKRUPTCY COURT

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CAMERON S. BURKE,
CLERK, IDAHO

Alvarez

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

CLIFFORD L. NOLL and)
SUSAN J. NOLL,)

Plaintiffs,)

vs.)

INTERNAL REVENUE SERVICE,)
UNITED STATES DEPARTMENT OF)
TREASURY,)

Defendant.)

Case No. CV 94-0521-N-EJL
ORDER ADOPTING REPORT
AND RECOMMENDATION



Certified to be a true and correct
copy of original filed in my office.
Elizabeth A. Smith, Clerk
U.S. Courts, District of Idaho
By Sunny Trumbull
on Jul 23, 2015 5:00 pm

On September 7, 1995, United States Magistrate Judge Mikel H. Williams issued a Report and Recommendation, (Dkt. No. 22) recommending that the defendant's motion to dismiss plaintiff's complaint be granted, and that the complaint be dismissed in its entirety.

Pursuant to 28 U.S.C. § 636(b)(1), the parties had ten days in which to file written objections to the Report and

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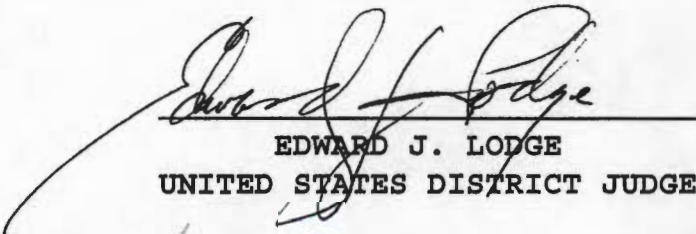
Recommendation. Neither party has objected to Judge Williams' recommendation. Exercising de novo review of the matter, this court may accept, reject or modify, in whole or in part, the findings and recommendations made by the magistrate judge. Id.

Because this court finds the Report and Recommendation of Judge Williams to be well founded in law and supported by the record, the court hereby accepts in their entirety, and adopts as its own, the findings made by Judge Williams. Acting on the recommendation of Judge Williams, and this court being fully advised in the premises,

IT IS HEREBY ORDERED that Judge Williams' Report and Recommendation entered on September 7, 1995, (Dkt. No. 22) should be, and is hereby, **INCORPORATED** by reference and **ADOPTED** in its entirety.

IT IS FURTHER ORDERED that defendant's motion to dismiss the plaintiff's complaint (Dkt. No. 17) be **GRANTED**, and that this action is **DISMISSED** in its entirety.

Dated this 16th day of January, 1996.


EDWARD J. LODGE
UNITED STATES DISTRICT JUDGE

United States District Court
for the
District of Idaho
January 16, 1996

* * CLERK'S CERTIFICATE OF MAILING * *

Re: 3:94-cv-00521

I certify that a copy of the attached document was mailed to the following named persons:

Clifford L Noll
715 N 13 St
Coeur d'Alene, ID 83814

Judge Williams

Andrea M Pogue, Esq.
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Robert S Attardo, Esq.
US DEPT OF JUSTICE
Tax Division
Ben Franklin Station
PO Box 227
Washington, DC 20044

Susan J Noll
715 N 13th St
Coeur d'Alene, ID 83814

Cameron S. Burke, Clerk

Date: Jan. 14, 1996

BY: *Coral Vane*
(Deputy Clerk)