

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA, )  
Plaintiff, ) Civil No. 1:08-cv-00040-XXX  
)  
v ) **Answer and Counterclaim**  
) (Jury Trial Demanded )  
)  
ROBERT E. FREEMAN and )  
VICKY FREEMAN )  
Defendants )

Defendant Robert Freeman and Vicky Freeman hereby file their answer and counterclaim to the complaint of the United States dated January 14, 2008, based on the following grounds:

1. Defendants above named, hereby denied each and every allegation and statement made against them and demanded strict proof thereof.
2. Pursuit to Rule 38 FRCP, defendants request a jury trial of their peers.
3. The tax liens on the real estate which is sought to be collected upon have numerous fatal errors, are procedurally incorrect and erroneous, do not meet the requirement of the Internal Revenue Code and therefore are invalid. Not only should they not be a basis of this lawsuit, but should not be allowed to remain in the courthouse. They should be removed.
4. The complaint does not specifically list the code section that authorizes the government to reduce the judgment unpaid assessment. The federal courts have no common law, are strictly creatures of statute and have no authority, power or jurisdiction unless they operate under a

specific section listed in the US Code. The code sections listed in the complaint vaguely grant the district courts certain powers, but not the ones sought in this complaint.

Since the complaint does not state a claim which relief could be granted, does not list the relief sought or the specific authority of the district court, this case should be dismissed and the government should pay authority's fees and costs.

Defendants do not owe the taxes assessed against them and the complaint does not allege that they do. The tax liens are a figment of some agent's imagination and should be removed.

Since the complaint does not state a claim which relief could be granted, does not list the relief sought or the specific authority of the district court, this case should be dismissed and the government should pay authority's fees and costs.

## Counterclaim

5. The Freeman's complain of United States of America and Internal Revenue Service and seek damages for Illegal Tax Collections under IRC 7433 and an injunction removing illegal placed federal tax lien under IRC 6331 (i)(4)(B) and for the illegal lien and failure to remove illegal tax lien under IRC 7432.

This is an action brought under 26 U.S.C. 7432, and 26 U.S.C. 7433 for minimum statutory damages of \$100,000 plus fees and cost for illegal Internal Revenue Service liens on real property of the Freeman's. Further, Freeman requests an order to remove the illegal liens.

6. This Court has jurisdiction pursuant to 28 U.S.C. Section 1331 as this action involves federal statutes and defendants are federal agencies; IRC 7432 & 7433, FRCivP 65, 28 U.S.C. Sections 451, 1331, 1357, 1361, and 1391 (e).

7. Almost 12 years ago, the IRS made an assessment against Robert Freeman for a number of old tax years. Even though Robert had no tax liability for those years, he did not know how to contest the assessments. Then IRS filed the Notice of Federal Tax Liens (NFTL) for the unpaid assessments of those ancient years.

8. IRC 6320 (a)(2) requires the IRS to notify the taxpayer in five business days of filing the notice of federal tax lien. The IRS did not send him a copy of the NFTL within five days as the law requires. Therefore, the liens are invalid.

**WHEREFORE**, Robert Freeman request that This Honorable Court do grant the relief herein requested, grant fees, cost and out-of-pocket cost and other appropriate relief.

**Certificate of Service:** I hereby certify that on this date I sent a copy to opposing party.

\_\_\_\_\_  
Robert E. Freeman

Date: March 28, 2008

\_\_\_\_\_  
Vicky Freeman

Date: March 28, 2008