

**United States District Court**  
**For the District of \_\_\_\_\_**

Valdy Patriot,	)	
Plaintiff	)	
	)	Civil no. 8:07-CV-00930-XXX-XXX
V.	)	
	)	Motion for Maximum Damages
USA,	)	
Defendant	)	

Plaintiff Valdy Patriot hereby files his motion for maximum damages. The memorandum of law will be filed as soon as possible. The facts in this case are undisputed. The only issue is the amount of damages and costs.

1. Since the days of the Roman Empire, political leaders have noted that the bureaucracies have failed to follow the instructions and rules from the highest governmental authorities and have been lackadaisical about many laws. The government agents make mistakes, take shortcuts, are slow, careless and seek the easiest method, like we all.

Further government agencies are notorious for not policing their own people. The department heads, when they discover wrong doing, seldom report this to the authorities and generally initiate a cover-up. The inspector generals of the various departments are better but are handicapped by bureaucratic mazes. As noted worldwide for centuries, the public servants as a whole, do a poor job of correcting their own wrong doing.

2. Our founding fathers noticed this universal problem and created three separate and independent branches of government. The judicial branch was not only independent, but the decision makers were appointed for life and generally are untouchable or beyond control of the politicians. The 50 independent state republics drew their own Constitutions with almost identical provisions. No state chose to depart from this device.

Since 1787, no movement in this country has sought to remove this judicial independency. Obviously, the three hundred million people in this country feel this is an excellent system.

3. These facts of bureaucratic intransigents, obstreperousness are well known and now the question is how to solve this universal problem.

The United States Congress has studied, decided and taken action. Congress passed many laws for a private right of action including the Unauthorized Tax Collection Act IRC §7433. These “federal bounty hunter statutes” authorize statutory damages to give the bureaucracies incentive to obey the laws that

Congress has passed. Further, the elective representatives of the people want the courts to award maximum damages to give incentives to the people to file complaints in federal court and to enforce the laws that Congress wants enforced.

4. Our elected representatives after careful deliberation have decided that the best remedy for the tendency of government agencies to make errors or actual wrongdoing is remedial litigation in the form of citizens self-help statutes. For over 130 years, our congress has passed many "Private Attorney General Statutes" authorizing private citizens to file suit in federal court and upon prevailing, collect their fees and costs.

The Bounty Hunter Statutes soon followed and the pot of gold at the end of the rainbow furnished incentive for citizen action. Congress and the experts feel this is the best motivation for the federal agencies to obey laws which incidentally cost the taxpayers a lot of money to be enacted.

5. The tax system depends on the support of the population. The IRS has a reputation of bullying middle-income and low-income citizens. This vast agency takes advantage of those without the financial ability to protect their rights, as believed by the vast majority of the people who pay the taxes.

Congress believes that the IRS must become a gentler, friendlier administrative agency, obey the laws of Congress and enjoy public support. The legislative branch has passed many of these types of laws and obviously believes that the enraged citizen, with a money hungry lawyer, is the best way to effect federal legislation.

6. The unauthorized tax collection act and its sister laws are part of the Taxpayer Bill of Rights II or the IRS Reform and Restructuring Act of 1998. These remedial statutes were passed after much research and study of experts, etc. The principle advisor to this and all legislation are the top authorities at the Department of Justice. No statute of this type would pass with the opposition of the Attorney General.

The unauthorized Tax Collection Act was supported and authorized by the legislative branch, the executive branch and politicians who are obviously experts in public opinion. (How else would they ever get elected?) Now is the time for the Judicial Branch to do its duty.

To help the IRS enjoy wide spread public support and collect more money, the IRS must be held accountable for their actions and the supervisors must be motivated to obey the law and supervise their employees. A large damage award would benefit the IRS by causing them to stop their illegal tactics, activities and therefore collect more money.

7. Plaintiff is entitled to actual damages. Plus maximum damages for many reasons including:

A. The IRS made a simple mistake in this matter, which was corrected by the Tax Court in Chicago. This resulted in an unusual situation and then plaintiff moved to Florida. The IRS there made a mistake by billing Patriot for taxes he did not owe. And then they levied almost his entire pay check.

All this is understandable and plaintiff does not seek maximum damages for a simple mistake; however he does seek such because the IRS ignored his numerous phone calls, letters and pleas. Even though he sent the agents the paperwork showing that the wage levy was premature and unauthorized, they ignored this.

If the agents could not understand what he wanted, they could have checked with their supervisor. The IRS lawyers could have spent one second reading the tax court pleadings and informed the collection division to back off.

B. The IRS made a simple mistake but refused to correct it. The original tax court ruling was simple and clear. Any person who took the time to read the history of this case could see in seconds that the levy of this working man's pay was illegal.

The IRS made no effort to correct their wrong-doing because they had no incentive. The supervisors were not motivated. For government to operate at its best, the agencies need incentive and motivation.

C. Plaintiff was a working man with two small children and a wife with limited language skills. This family depended on his paycheck which was seized by the ruthless agency that refused to listen to reason. As listed in the complaint, this caused financial hardship to this family who incidentally were refugees from Communist Poland. They suffered mental anguish, distress, anger, psychological damage.

The repeated efforts by Patriot to explain to the tax collectors what had happened were rebuffed. This caused taxpayer, hurt, anger, anguish, distress, mental pain, etc.

Plus, this former victim of a ruthless totalitarian society was appalled by this happening in his beloved country of choice. His family lost some of their faith in this great and good country.

D. And then to top it off, Patriot filed suit in federal court and won a favorable decision on this levy. The federal court case clearly and directly told the top authorities of the IRS and DOJ that this levy was illegal. The levy was found to be illegal and was removed.

However, due to a technicality (failure to exhaust administrative remedies), the District Court did not also award damages. This companion case was before the Judge \_\_\_\_\_ in this court, docket no. \_\_\_\_\_.

- E. DOJ came out cheap in this case. Instead of hiring a lawyer for \$400 an hour, Plaintiff proceeded pro se. Since the government is not facing huge attorney fees, this court should consider that and figure in additional damages under §7433.
- F. Highly paid DOJ attorneys are harassing, burdening and badgering a non-legally trained workingman. The Courts should encourage the educated government attorneys to not only obey the laws, but to cease pursuing long, unnecessary cases where the government has no chance of winning. To encourage quick settlement, judicial economy and fairness to penniless pro se litigants, this court should maximize damages against the Justice Department.

In their recently filed motion for summary judgment, the attorney for the tax collectors admitted that they had lost the case. They admitted that the IRS had refused to refund the levied monies plus pay the filing fee. In the companion case above-mentioned, the DOJ admitted the levy was illegal, agreed to stop it and the judge so ruled.

G. The government has already lost this case, admitted wrong doing and yet filed motions against a pro se plaintiff with no resources. This mistreatment of the citizen and waste of taxpayer dollars must be stopped. Strong action by one federal judge will cause DOJ to be more responsive to taxpayers and have more respect to the citizens suffering from IRS misdoings.

Plaintiff suffered the indignity for the wrongful levy and now the well paid attorneys for the government are insulting and compounding the hurt and the injury. As this court well knows, a remedy to this problem exists.

**CERTIFICATE OF SERVICE:** I hereby certify that on date, I mailed properly a copy of this pleading to opposing counsel.

Date: August 10, 2007

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Ph#