

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF COLUMBIA

HAROLD D. LONG;)

36. Admits that the plaintiffs have mailed the Internal Revenue Service letters.
Denies the remainder of the allegations contained in paragraph 36.
37. Admits the allegations contained in paragraph 37.
38. Lacks sufficient information to admit or deny the allegations contained in paragraph 38.
39. Denies the allegations contained in paragraph 39.

60. The Commissioner of the Internal Revenue Service assessed personal income taxes, penalties and interest against Harold D. Long on the dates and for the tax periods noted below, and the balances owed are:

Tax Period	Assessment Date	Balance Due as of July 7, 2008
1992	2/10/2003	\$12,867.34
1994	3/3/2003	\$9,803.13
1995	3/10/2003	\$28,959.13

61. Notice and demand for payment of each of the assessments was given to Harold Long in accordance with 26 U.S.C. § 6303.

62. Statutory additions for interest and penalties have accrued and will continue to accrue.

63. Harold D. Long has failed to pay the United States the full amount owed as a result of the assessments.

64. By reason of the foregoing, as of July 7, 2008, Harold D. Long was indebted to the United States for federal income taxes, penalties and interest relating to the years 1992, 1994 and 1995 in the amount of \$51,629.60 plus interest, penalties and costs that will continue accruing after that date according to law.

Count Two

65. The United States incorporates paragraphs 1 through 64 as if set forth fully herein.

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Count Three

71. United States incorporates paragraphs 1 through 70 as if set forth fully herein.

72. The Commissioner of the Internal Revenue Service assessed frivolous

indebted to the United States for frivolous return penalties and interest in the amount of \$4,985.40 plus interest and costs that will continue accruing after that date according to law.

The United States of America prays that this Court:

la uutil paid;s anf

turn penalties and interest

la uutil paid;s anf

CERTIFICATE OF SERVICE

I, Benjamin J. Weir, certify that on August 25, 2008, a true and correct copy of the foregoing answer and counterclaim was served upon the following via the Court's ECF filing protocol:

Elias Aoun
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Arlington, VA 22209-2004
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/s/ Benjamin J. Weir
BENJAMIN J. WEIR