

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

HAROLD
SHERRIE

Plaintiffs,

v.

UNITED STATES OF AMERICA; et al,

Defendants.

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Civil No. 1:08-

DEFENDANTS' OPPOSITION TO PLAINTIFFS' MOTION FOR MAXIMUM DAMAGES

This case concerns plaintiffs' time-barred complaint that asserts frivolous claims pursuant to 26 U.S.C. §§ 7432 and 7433. Defendants filed a motion to dismiss the complaint on July 9, 2008, which has been fully briefed and is pending *sub judice*. On September 15, 2008, the tax-defier plaintiffs filed a frivolous "motion for maximum damages" that is replete with hyperbole, but is devoid of legal support or foundation. Indeed, the first six paragraphs of the motion are verbatim copies of a motion available on a tax-defier website, and the remainder are simply an unsupported rehash of the allegations contained in plaintiffs' complaint. Plaintiffs' motion should be denied.

I. Plaintiffs' motion is specious tax-defier rhetoric

The first six paragraphs of plaintiffs' motion are verbatim copies of a motion available on the website of the tax-defier group known as The Patriot Network. (See print out of www.patriotnetwork.info/Marilyn_Mot_for_Max_Damage%5B1%5D.pdf attached hereto as Ex.

A) (last visited Sept. 15, 2008.)¹ The Patriot Network is a longstanding tax-defier group whose founder has been enjoined from making various bogus claims regarding the Internal Revenue Service and the applicability of income taxes to taxpayers. See United States v. Clarkson, No. 05-2734, 1988257 at *1-2, 4-5 (D.S.C. July 3, 2007) (discussing The Patriot Network, its activities, and enjoining its founder from various tax-defier activities); United States v. Clarkson, No. 05-2734, 2007 WL 2138618 (D.S.C. July 23, 2007)(modifying injunction).

II. Plaintiffs' motion provides no evidentiary support and fails Fed. R. Civ. P. 56

Plaintiffs' motion seeks to obtain "maximum damages of \$1,000,000". (Pls.' Mot. ¶ 16.). Essentially, the motion is an abbreviated version of the allegations in their complaint. (Compare Pls.' Mot. ¶¶ 7-11 with Compl. *generally*.) Plaintiffs' motion, however, does not provide any evidentiary support of its claims. No declarations, affidavits or certified documents were filed to support the motion. Therefore, pursuant to Fed. R. Civ. P. 56 the motion must be dismissed because plaintiffs have not established that there are no triable issues of material fact. Fed. R. Civ. P. 56(e).

Conclusion

Plaintiffs' motion for maximum damages should be denied. First, the motion is a rehash of arguments available on a tax-defier website. Second, plaintiffs have failed to provide any admissible evidentiary support for their specious motion.

¹Ex. A appears to have also been drafted and filed by plaintiffs' counsel. (See Ex. A; Wallace v. United States, No. 1:07-cv-01837-RMU (D.D.C.))

Date: September 16, 2008

Respectfully submitted,

/s/ Benjamin J. Weir

BENJAMIN J. WEIR (D.C. Bar No. 494045)

Trial Attorney, Tax Division

U.S. Department of Justice

Post Office Box 227

Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 307-0855

Fax: (202) 514-6866

benjamin.j.weir@usdoj.gov

Counsel for Internal Revenue Service

OF COUNSEL:

JEFFREY A. TAYLOR

United States Attorney

CERTIFICATE OF SERVICE

I, Benjamin J. Weir, certify that on September 16, 2008, a true and correct copy of defendants' opposition and the proposed order were served upon the following via the Court's

ECF filing protocol:

[Redacted area]

/s/ Benjamin J. Weir
BENJAMIN J. WEIR