

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

MARK CRUMPACKER,

Plaintiff,

v.

CAROLINE CIRAOLO-KLEPPER;
MICHAEL MARTINEAU;
MARK J. LANGER;
COMM'R., INTERNAL REVENUE;
UNITED STATES ATTORNEY GENERAL;
and
2 UNKNOWN-NAMED IRS/DOJ
ATTORNEYS,

Defendants.

UNITED STATES OF AMERICA

Counterclaim Plaintiff,

v.

MARK CRUMPACKER; MICHAEL B. ELLIS;
and ROBERT A. MCNEIL

Counterclaim Defendants.

)
) Case No. 1:16-cv-01053-TSC

)
) RELATED CASE NUMBERS

) [Case No. 1:16-cv-0420 CRC
) Case No. 1:16-cv-1384 CKK
) Case No. 1:16-cv-1458 EGS
) Case No. 1:16-cv-1768 ABJ

NOTICE OF RELATED CASES

The United States of America, on behalf of the improperly-named federal individual defendants, through undersigned counsel, respectfully submits that the five above-captioned cases are related as defined by local rule 40.5(a)(3)(ii).

The five cases referenced above are the latest in a series of complaints filed by *pro se* litigants alleging that the Internal Revenue Service is engaged in criminal falsification of the

transcripts of individual taxpayers. All of the above-captioned cases involve the same or substantially the same core defendants, with later complaints adding in Department of Justice and federal court employees as defendants. All allege the same set of facts and ask for substantially the same relief; each complaint in all of the above cases is nearly identical to all the others. Each complaint also includes a declaration by Robert A. McNeil, a self-styled forensic accountant, expert witness, and plaintiff in *McNeil v. Commissioner*, Case No. 1:15-cv-1288 (D.D.C.), which was dismissed April 12, 2016. *McNeil v. Commissioner* was the second in this line of related cases. The first was *Ellis v. Commissioner of Internal Revenue Service*, 1:14-cv-71 (D.D.C.), dismissed September 16, 2014. Three other cases making identical or near-identical allegations and statements of fact have been dismissed; they are *DePolo v. Ciruolo-Klepper*, 1:15-cv-2039 (D.D.C.), dismissed July 14, 2016; *Ellis v. Jarvis*, 1:16-cv-0031 (D.D.C.), dismissed May 31, 2016; and *Ellis v. Langer*, 1:16-cv-0729 (D.D.C.), dismissed April 21, 2016.

The complaints in the five still pending cases explicitly reference the other cases filed before them. The complaint in *Crumpacker v. IRS*, 1:16-cv-1053 (D.D.C.), the second oldest remaining case, not only explicitly references the other cases filed previously, but also asks the court to certify a class of plaintiffs supposedly damaged by the alleged IRS transcript falsification scheme. The most recent three cases repeat the claim that the plaintiffs are members of a class and furthermore state how many cases have been filed, e.g., “This is the NINTH case filed by members of the Class” (§ 1, *McGarvin v. McMonagle*); “This is the TENTH case of which thousands could be filed by members of the Class” (§ 1, *Podgorny v. McMonagle*).

Local Civil Rule 40.5(b)(3) requires an attorney for a party in a civil action who becomes aware of the existence of related cases to notify in the writing the judges on whose calendars such cases appear. *See* L. Civ. R. 40.5(b)(3).

These actions are substantially related. They involve common issues of fact, in that they allege the same supposedly fraudulent actions by the Internal Revenue Service. They all include as defendants (at a minimum) the Commissioner of the Internal Revenue Service, the United States Attorney General, and two Unknown-named IRS/DOJ attorneys, and they all attach the identical or near-identical declaration of Robert A. McNeil to the main complaint. Furthermore, the complaints in these cases explicitly state that they are related to the other cases at issue, and several informally petition the court for class certification.

It would be burdensome on the Court if each action were to be conducted before a different judge. Assignment of all five cases to a single judge will prevent inconsistent judgments and is likely to result in a significant savings of judicial efforts and other economies.

Dated: September 28, 2016

CHANNING D. PHILLIPS
United States Attorney

CAROLINE D. CIRAOLO
Principal Deputy Assistant Attorney General

/s/ Ryan O. McMonagle
RYAN O. MCMONAGLE
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
Telephone: (202) 307-1355
Facsimile: (202) 514-6866
Email: Ryan.McMonagle@usdoj.gov

CERTIFICATE OF SERVICE

I certify that on September 28, 2016 I filed the foregoing Notice of Related Cases with the Clerk of Court using the CM/ECF system, and have caused a copy thereof to be served by U.S. mail, postage prepaid, to the following:

Mark Crumpacker
14933 Daffodil Avenue
Canyon Country, California 91387

Michael B. Ellis
5052 NE County Road 220
Rice, Texas 75155

Robert A. McNeil
701 N. Hwy 28, Suite E 193
Marble Falls, Texas 78654

/s/ Ryan O. McMonagle

U.S. Department of Justice

Washington, D.C. 20530

Official Business
Penalty for Private Use \$300

TAX DIVISION
OTS, Eastern

FIRST CLASS

Robert A. McNeil
701 N. Hwy 28, Suite E 193
Marble Falls, Texas 78654

US OFFICIAL MAIL
For Private Use
\$300 Penalty



0164H16601053
\$0 1.200
09/26/2016
Mailed From: 20001
US POSTAGE

0164H16601053
09/26/2016
Mailed From: 20001
US POSTAGE