

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

**MARK CRUMPACKER,**

Plaintiff,

v.

**CAROLINE CIRAULO-KLEPPER, et al.,**

Defendants.

Case No. 1:16-cv-01053 (CRC)

**UNITED STATES OF AMERICA**

Counterclaim Plaintiff,

v.

**MARK CRUMPACKER, et al.,**

Counterclaim Defendants

**ORDER OF PERMANENT INJUNCTION**

Before the Court is the Government's [30] Motion for a Permanent Injunction prohibiting Counterclaim Defendants Robert A. McNeil, Michael B. Ellis, and Mark Crumpacker from filing further duplicative lawsuits challenging the IRS's assessment of income taxes under 26 U.S.C. § 6020. As explained below, as well as in the accompanying Memorandum Opinion, the motion is **GRANTED** as to Mr. McNeil and Mr. Ellis, but **DENIED** as to Mr. Crumpacker.

**Findings of Fact**

The Court makes the following findings of fact based upon the United States' motion for permanent injunction and the entire record in this case:

1. Counterclaim Defendant Michael B. Ellis filed a case in this district in 2014, Ellis v. Commissioner, challenging the Internal Revenue Service ("IRS") preparation of returns pursuant to 26 U.S.C. § 6020(b) for individuals who fail to file federal income

tax returns. That case was dismissed on September 16, 2014 as barred by the Anti-Injunction Act, 26 U.S.C. § 7421. Ellis, 67 F. Supp. 3d 325, 338 (D.D.C. 2014). That dismissal was affirmed by the United States Court of Appeals for the D.C. Circuit.

2. Counterclaim defendant Robert A. McNeil filed a case in this district in 2015, McNeil v. Commissioner, et al., that raised nearly identical claims to the claims that were dismissed in Ellis v. Commissioner. That case was dismissed on April 12, 2016 as barred by the Anti-Injunction Act. McNeil, 179 F. Supp. 3d 1, 7 (D.D.C. 2016). The district court's opinion was summarily affirmed by the United States Court of Appeals for the D.C. Circuit.
3. Ellis filed two more lawsuits in 2016 raising essentially the same claims as were raised in his original lawsuit, and McNeil's: Ellis v. Jarvis, No. 1:16-cv-00031 and Ellis v. Langer, 1:16-cv-729. Both were dismissed.
4. McNeil and Ellis have assisted in the filing of six other lawsuits for other plaintiffs that are duplicative of the previously-dismissed actions: DePolo v. Commissioner, et al., 1:15-cv-02039; Dwaileebe v. Martineau, et al., No. 1:16-cv-00420; Crumpacker v. Ciraolo-Klepper, et al., No. 1:16-cv-01053; Morris v. McMonagle, et al., No. 1:16-cv-1384; McGarvin v. McMonagle, et al., No. 1:16-cv-1458, Podgorny v. McMonagle, et al., No. 1:16-cv-1768 and DeOrio v. Ciraolo-Klepper, et al., No 1:16-cv-2089.
5. All of these actions were duplicative of Ellis and McNeil's previous lawsuits and were dismissed as barred by the Anti-Injunction Act.
6. McNeil and Ellis have assisted in the filing of a seventh case, Ford v. Ciraolo-

Klepper, et al., 1:17-cv-00034, in the Eastern District of California raising duplicative claims.

7. In the actions for which they are not plaintiffs, Ellis and McNeil have drafted the initial pleadings and exhibits for the third-party plaintiffs.
8. McNeil and Ellis have filed two more lawsuits in this district in which they are named plaintiffs: Ellis v. Jackson, et al., No. 1:16-cv-2313 and Stanley, et al. v. Lynch, et al., No. 1:17-cv-00022. These suits raise the same duplicative claims, and the former names as defendants several federal judges who have ruled against McNeil and Ellis in the past.
9. McNeil operates a website ([www.ram-v-irs.com](http://www.ram-v-irs.com)) that solicits new plaintiffs to file lawsuits that are duplicative of the lawsuits that have already been dismissed. Ellis appears to be a frequent contributor to the website.
10. McNeil and Ellis have, in their own suits and the suits they have prepared on behalf of others, sued cabinet-level officials, Internal Revenue Service employees, Department of Justice employees, and judicial officers.
11. McNeil has no good faith or legal basis for continuing to promote this duplicative litigation on [www.ram-v-irs.com](http://www.ram-v-irs.com).
12. McNeil and Ellis have brought their respective lawsuits against individual federal officials, employees, and judicial officers for the purpose of harassment, and not for any legitimate purpose.
13. McNeil and Ellis continue to solicit plaintiffs for additional lawsuits asserting the same challenges that were rejected in their prior suits.

### **Conclusions of Law**

#### **I. The Court has Jurisdiction over the United States' Claim for Injunctive Relief**

The court has subject matter jurisdiction over the United States' counterclaim under 28 U.S.C. § 1340, and 26 U.S.C. § 7402(a), which provides that "the district courts of the United States at the instance of the United States shall have such jurisdiction to make and issue in civil actions, writs and orders of injunction ... and such other orders and processes, and to render such judgments and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws."

#### **II. An Injunction Requiring the Counterclaim Defendants to Seek Prior Leave of Court Before Filing Additional Lawsuits Challenging Actions by the Internal Revenue Service is Necessary and Appropriate**

District courts have the "inherent power and the constitutional obligation to protect their jurisdiction from conduct which impairs their ability to carry out their Article III functions." Anderson v. D.C. Pub. Defender Serv., 881 F. Supp. 663, 666 (D.D.C. 1995) (quoting In re Martin-Trigona, 737 F.2d 1254, 1261 (2d Cir. 1984)). This includes the power to impose "reasonable restrictions" on litigants' access to the courts when the Court makes a substantive determination that the litigant's actions are "frivolous or harassing." In re Powell, 851 F.2d 427, 431 (D.C. Cir. 1988).

The U.S. Court of Appeals for the D.C. Circuit has mandated that district courts employ three steps before issuing a pre-filing injunction. First, the court "must provide notice and an opportunity to be heard." Caldwell v. Obama, 6 F. Supp. 3d 31, 50 (D.D.C. 2013). Second, the court must "develop a record for review 'in order to further ensure that the filer's due process rights are not violated.'" Id. Finally, the court must "make substantive findings as to the frivolous or harassing nature of the litigant's actions." Caldwell, 6 F. Supp. 3d at 50.

McNeil and Ellis have been given notice and opportunity to be heard. Smith v. Scalia, 44 F. Supp. 3d 28, 46 (D.D.C. 2014). The Court has developed an adequate record of review, and finds that McNeil and Ellis's lawsuits against the United States, its officers and employees, and judicial officers, are frivolous and harassing. In re Powell, 851 F.2d 427, 434 (D.C. Cir. 1988).

The requested injunction, which requires counterclaim defendants to seek leave of court before filing any further challenges is appropriate and does not unduly impair their constitutional rights of access to the courts. Urban v. United Nations, 768 F.2d 1497, 1500 (D.C. Cir. 1985); Davis v. United States, 569 F. Supp.2d 91, 98–99 (D.D.C. 2008).

### **Injunction**

It is hereby **ORDERED** that:

- (1) Counterclaim defendants Michael B. Ellis and Robert A. McNeil be permanently enjoined from:
  - a. Filing, or assisting in the filing of, any civil action in any United States District Court, without first obtaining leave of that court, asserting, or purporting to assert a claim under the United States Constitution or the Administrative Procedure Act challenging actions taken by the Internal Revenue Service in preparing to assess and assessing income tax liabilities pursuant to 26 U.S.C. § 6020;
  - b. Filing, or assisting in the filing of, any civil action in any United States District Court, without first obtaining leave of that court, asserting or purporting to assert a claim under the United States Constitution or the Administrative Procedure Act challenging actions taken by the Department of Justice to defend against the suits referenced in paragraph 1(a) and/or suits to collect income tax liabilities.

(2) In order to seek prior leave of court to file an action referenced in paragraph 1, Michael B. Ellis and Robert A. McNeil shall, before filing any complaint or other initiating document, file with that court a document titled “Application Pursuant to Court Order Seeking Leave to File,” that: (i) certifies that the claims presented are new claims never before raised and disposed of on the merits on or jurisdictional grounds by any court; (ii) describes the allegations of the complaint; and (iii) contains a certification under penalty of contempt that the allegations of the complaint are true; and (iv) attaches a copy of this injunction. The counterclaim defendants shall not be permitted to file said action unless and until such application is granted.

(3) Counterclaim Defendant Robert A. McNeil shall post a copy of this injunction on the website <http://www.ram-v-irs.com>.

(4) The United States may engage in post-judgment discovery to monitor compliance with the injunction.

(5) The Court shall retain jurisdiction over the counterclaim defendants and this action for the purpose of implementing and enforcing this injunction and any additional orders necessary and appropriate to the public interest.

(6) The United States may provide actual notice of the injunction entered in this action pursuant to Rule 65(d)(2) by mailing a true and correct copy thereof to the counterclaim defendants by registered or certified mail, return receipt requested, and by filing a certificate of service that certifies the United States’ compliance with this provision.

(7) This Order does not at this time enjoin Named Plaintiff and Counterclaim Defendant Mark Crumpacker.

**SO ORDERED.**



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CHRISTOPHER R. COOPER  
United States District Judge

Date: