

UNITED STATES OF AMERICA
EASTERN DISTRICT OF MICHIGAN

DODA LUCAJ, an individual,

Plaintiff,

v.

Case no.

UNITED STATES OF AMERICA.

COMPLAINT

NOW COMES Doda Lucaj, by and through his attorney, Joseph Falcone, and for his Complaint against the United States, states as follows:

1. Plaintiff is an individual residing and doing business in the Eastern District of Michigan.
2. Defendant is the United States of America acting through its Internal Revenue Service.
3. This Court has jurisdiction under 28 USC 1331 and 2410 and the Fifth Amendment to the U.S. Constitution.
4. Plaintiff was assessed taxes under 26 USC 6672 for the calendar quarters ending March 31, 2002, through June 30, 2008, as an alleged responsible officer of Lucaj Company, LLC.

5. Petitioner was imprisoned overseas for five years from June 2006, having no involvement in Lucaj Company, LLC, from June 2006 onward.
6. Lucaj Company, LLC, did not commence doing business until October 2006.
7. Pursuant to 26 USC 6672(b)(1), Plaintiff was entitled to notice in writing to his last known address that he would be subject to assessment under 26 USC 6672. If he had been given notice, he would have protested or appealed the proposed assessment of the liabilities under 26 USC 6672 as Lucaj Company, LLC, was not in business until October 2006 and therefore could not have incurred any liabilities. Further, Plaintiff would have informed the Internal Revenue Service that he was incarcerated overseas since June 2006 and Plaintiff was not a responsible officer under 26 USC 6672 while he worked at Lucaj Company, LLC.
8. Petitioner was never notified pursuant to 26 USC 6672(b)(1) and therefore was denied due process and as a result, the taxes assessed against him pursuant to 26 USC 6672 were void and should be abated.
9. The Defendant has filed a Notice of Federal Tax Lien against Plaintiff asserting that his property is covered by a Federal Tax Lien as a result of the aforementioned tax assessments.
10. The Notice of Federal Tax Lien is void and should be withdrawn as Plaintiff did not receive Notice of the filing of the Notice of Federal Tax Lien as required by 26 USC 6320(a)(2) and is not liable for the taxes set forth on the Notice of Lien.

11. This Court should quiet title to Plaintiff's property by holding that the assessments against Plaintiff should be deemed void.

12. Plaintiff is suffering irreparable harm by the aforementioned assessments against him.

WHEREFORE, Plaintiff prays that this Honorable Court hold that the taxes assessed against taxpayer are void and that they should be abated and the Notice of Tax Lien be deemed void and order that it be withdrawn.

 /s/ Joseph Falcone
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Dated: March 26, 2018