

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil No.
)	
v.)	
)	
THOMAS D. ARMOUR, III, and)	
FROST NATIONAL BANK, N.A.)	
)	
Defendants.)	

UNITED STATES OF AMERICA'S COMPLAINT

For its Complaint, which has been authorized and requested by a duly authorized delegate of the Secretary of the Treasury of the United States of America and directed on behalf of the Attorney General of the United States of America pursuant to 26 U.S.C. Sections 7401 and 7403, the United States of America alleges and avers as follows.

NATURE OF ACTION

1. This is a civil action brought by the United States of America to enter a judgment against defendant, Thomas D. Armour, III (“Tommy Armour”), for the unpaid balance of certain federal taxes plus statutory additions and to enforce tax liens of the United States.

JURISDICTION AND VENUE

2. This Court has jurisdiction over this action pursuant to 26 U.S.C. Sections 7401 and 7403 and 28 U.S.C. Sections 1340 and 1345.

3. Venue of this action properly lies in this district pursuant to 28 U.S.C. Sections 1391(b) and 1396.

THE PARTIES

4. Plaintiff is the United States of America.

5. Defendant, Tommy Armour, is a taxpayer in this action and can be served in Irving, Texas.

6. Defendant Frost National Bank, N.A. is a party to this litigation because it may have a lien on the residence and may therefore claim an interest in the property at issue. It may be served by serving Stan McCormick, Frost National Bank's registered agent, at 100 West Houston Street, Suite 1270, San Antonio, TX 78205.

THE TAX LIABILITY

7. A delegate of the Secretary of the Treasury assessed against, and gave notice and demand to Tommy Armour for unpaid income tax, statutory additions, and interest for the years 2002, 2005, 2006, and 2007. The table below shows the tax year, the assessment date, and the amount due through August 31, 2009.

TYPE OF TAX	TAX PERIOD	DATE OF ASSESSMENT	AMOUNT DUE THROUGH AUGUST 31, 2009	DATE NOTICE OF FEDERAL TAX LIEN FILED
1040	2002	08/07/2006	\$140,725.49	November 18, 2004
1040	2005	07/31/2006	\$10,763.57	January 17, 2008
1040	2006	07/31/2006	\$106,323.33	June 2, 2008
1040	2007	07/31/2006	\$325,287.99	June 12, 2009
TOTAL:			\$583,100.38	

8. Proper notice of and demand for payment of the assessments referred to in paragraph 7 above was mailed to Tommy Armour on or about the date of the assessments.

9. The United States recorded a Notice of Federal Tax Lien against defendant Tommy Armour for the tax period 2002 in the property records of Dallas County, Texas, on November 18, 2004. The United States also recorded a Notice of Federal Tax Lien against Tommy Armour for the tax period 2005 in Dallas County, Texas, on January 17, 2008. The United States also recorded a Notice of Federal Tax Lien against Tommy Armour for tax period 2006 on June 2, 2008. Finally, the United States recorded a Notice of Federal Tax Lien against Tommy Armour for tax period 2007 in Dallas County, Texas, on June 12, 2009.

THE SUBJECT PROPERTY

10. Defendant Tommy Armour owns, as his separate property, the real property located in Irving, Texas 75038, further described as follows:

Lot 2, Block A, of Fairway Vista at Las Colinas, Phase I, an Addition to the City of Irving, Dallas County, Texas according to the Plat thereof recorded in Volume 98045, Page 106, of the Map Records of Dallas County, Texas.

Judgment for Unpaid Tax Assessments

11. A delegate of the United States Secretary of the Treasury made assessments against defendant for the unpaid income taxes, penalties, statutory interest and additions to tax for the period and amount referenced in paragraph 7 above.

12. Despite timely notice and demand for payment, Defendant Tommy Armour has neglected, failed and refused to pay the income taxes and penalty assessments for tax years 2002, 2005, 2006, and 2007 as described in paragraph 7 above.

Foreclose Federal Tax Liens

13. The United States is seeking the enforcement of its federal tax liens against the property described above to pay the unpaid income tax liabilities, penalties and interest of defendant.

14. Pursuant to Section 6321 of the Code, a federal tax lien attached to defendant's interest in the property upon assessments of the taxes for all years indicated in paragraph 7 above.

15. The United States is entitled to foreclose its federal tax liens and to have this property sold.

Ten Percent Surcharge for Costs of Collection

16. 28 U.S.C. section 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event that the United States avails itself of the pre-judgment or post judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

FOR THESE REASONS, the United States requests the Court to Order,

A. That Thomas D. Armour, III, is indebted to the United States in the amount of \$583,100.38 as of August 31, 2009, plus penalties, statutory additions and interest from that date, less any payments received.

B. That the property described above is subject to the claim of the United States;

C. That the Court determine the validity of the claims of the defendants named herein against the property and also determine the priority of any respective claims as against the claim of the United States;

D. That the United States has valid federal tax liens against the property, that said liens be foreclosed and the property be sold in accordance with the law and practice of this Court, and that the proceeds of such sale be distributed in accordance with the findings of the Court and the rights of the parties;

E. That, to the extent the United States utilizes the remedies set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§3001 *et. seq.*, it is entitled to the 10% litigation surcharge set forth in 28 U.S.C. Section 3011; and,

F. That the United States have such further relief as this Court may deem just and proper, including its costs herein.

JAMES T. JACKS
United States Attorney

/s/ Moha P. Yepuri

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