OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

It is the duty of the Court system to protect the rights of all citizens, and the injustice done in this case must be corrected if citizens everywhere in similar situations are to feel protected by the system of law. It is important to maintain Civil Rights in our country, as these right are the protection of the people. A victory in my case will make many wrongs committed by the Courts right, and will make sure that those with power are responsible to the citizens of the nation.

> OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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	s, 3.			-
			FL-32	20
3			FOR COURT USE ONLY	
ATTORNEY OR PARTY WITHOUT ATTORNE NATAN AVRAHAM P.O. Box 35895 Los Angeles, CA 9003				
TELEPHONE NO.: (310) 8 E-MAIL ADDRESS (Optional):			CONFORMED COPY	
ATTORNEY FOR (Name): SELF RE	PRESENTED		Superior Court of California County of Los Angeles	
SUPERIOR COURT OF CALIF	ORNIA, COUNTY OF LOS AMAIN STREET	NGELES	JAN 28 2015	
MAILING ADDRESS: CITY AND ZIP CODE: SANTA BRANCH NAME: WEST	MONICA, CA 90401 DISTRICT	Sher	R. Carter, Executive Officer/Clerk M. VANDEMAN, Deputy	
PETITIONER/PLAINTIFF: MI	RI AVRAHAM	D)	IN. ANIAMBIAINIA, Deputy	
	TAN RAHAMIM AVRAHAM			
OTHER BARTY				
OTHER PARTY:			CASE NUMBER:	
RESPONSIVE DE	CLARATION TO REQUEST	FOR ORDER	SD 027 039	
HEARING DATE:	TIME:	DEPARTMENT OR ROOM:		
02/10/2015	8:30am	F		
b. I do not cons	ne order requested. ent to the order requested, but I PARENTING TIME) the order requested. ent to the order requested, but I			X.
b. I consent to c. I do not con (1) G	the order requested. guideline support. sent to the order requested, but uideline her (specify):	I consent to the following	order:	
b. I do not cor	TNER SUPPORT the order requested, asent to the order requested, the following order:			

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

Page 1 of 2

PETITIONER/PLAINTIFF: MIRI AVRAHAM	L PARE HILLIANS	FL-320
	CASE NUMBER:	
RESPONDENT/DEFENDANT: NATAN RAHAMIM AVRAHAM	SD 027 039	
OTHER PARTY:		
5. X ATTORNEY'S FEES AND COSTS a. I consent to the order requested. b. X I do not consent to the order requested. c. X I consent to the following order: PETITIONER IS RESPONSIBLE A SANCTION UNDER FAMILY CODE SECTION 271.	FOR MY ATTORNEY FEE	S AS
6. PROPERTY RESTRAINT a. I consent to the order requested. b. I do not consent to the order requested. c. I consent to the following order:	æ	
7. PROPERTY CONTROL a. I consent to the order requested. b. I do not consent to the order requested. c. I consent to the following order:		
8. X OTHER RELIEF a. I consent to the order requested. b. X I do not consent to the order requested. c. X I consent to the following order: AN ORDER NOT TO SELL THE TALTERNATIVE, AN ORDER TO ALLOW RESPONDENT TO B INTEREST IN THE PROPERTY.	, WOOSTER PROPERTY. IN BUY OUT PETITIONER'S	THE
9. X SUPPORTING INFORMATION X Contained in the attached declaration. (You may use Attached Declaration (for SEE ATTACHED DECLARATION AND EXHIBITS	rm MC-031) for this purpose).	
	ii.	
Đ		
NOTE: To respond to domestic violence restraining orders requested in the Request for Ord (form DV-100), you must use the Answer to Temporary Restraining Order (Domestic Violence)	der (Domestic Violence Prevention ce Prevention) (form DV-120).	n)
I declare under penalty of perjury under the laws of the State of California that the foregoing as	and all attack	
Date: J'ANUARY 27, 2015	and all attachments are true and c	orrect.
NATAN AVRAHAM		
(TYPE OR PRINT NAME)	SIGNATURE OF DECLARANT)	

L-320 [Rev. July 1, 2012]

REASONS TO ASSIGN CASE TO ANOTHER DEPARTMENT/JUDGE

- 1. I have serious concerns about this court's ability to make a fair and impartial ruling in this matter. I do not trust Commission St. George to make the appropriate decisions regarding my case and for that reason I do not trust him. I believe Commissioner St. George ignored the law and his duty to perform. I believe the Commissioner abused his power by making rulings against me and entire community assets. He had no grounds to punish me but did so without reason and evidence. I have been placed in a very bad situation. I have worked my entire life for my children. Most children would be very happy to have a father do what did for my children. My children were one of the happiest children in the world. Without reason, the Commissioner destroyed everything; our community is losing money every day and my children are still suffering. Further, Commission St. George allowed Petitioner's attorney, Brett Berman, to abuse me and lie about the circumstances. I also believe Mr. Berman lied to his client.
- 2. There is no legal grounds and no basis in evidence for the court to sign and enter the judgment under Code of Civil Procedure §664.4 and no legal grounds to order my attorney Cary Goldstein to sign the judgment for me which does not conform to the Oral Settlement Agreement. This motion is for Petitioner to cooperate regarding the house as it concerns the judgment to start saving the community money and stop making me lose money and stop our adult children from suffering to the divorce.
- I filed a complaint against Commissioner St. George. I believe he is biased towards Petitioner and against me. In this case, St. George's records is so lopsided as to create a reasonable doubt of his impartiality. see attachment,

JUSTICFORAVRAHAM.WEEBLY.COM

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PROTESSY COURSE

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8	Just so it's clear I'm going in I
9	Just so it's clear I'm going to keep fighting for my rights that commissioner
10	Gorge to flow the law to disqualify himself
11	· ·
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14	. }
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18	I declare under the penalty of perjury under the laws of the State of California that the foregoing
19	is true and correct. Executed this day of January 2015 at Los Angeles, California.
20	and at bos Angeles, Camornia.
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22	NATAN AVR'AHAM Respondent
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25	OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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RFO Re: Order to Sell Wooster Property & Sanctions

RESPONSIVE DECLARATION OF NATAN AVRAHAM

I, NATAN AVRAHAM, declare:

1. I am the Respondent in this action and in this proceeding. I offer this declaration in lieu of personal testimony pursuant to Code of Civil Procedure §§2009 and 2015.5; California Rules of Court Rule 5.118; Reifler v. Superior Court, 39 Cal. App. 3d 479,484-85 (1974); In re Marriage of Stevenot, 154 Cal. App. 3d 1051, 1059 n.3 (1984). I have personal knowledge of the facts stated in this declaration, and if sworn as a witness, I could and would competently testify thereto. I submit this declaration in opposition to Petitioner's request for order to immediately sell the real property located at 1442 S. Wooster St., Los Angeles, CA 90035. I offered Petitioner an opportunity to resolve the entire case out of courts and explain his bad faith. (See attachment)

FACTUAL BACKGROUND

2. On August 17, 2010, and Petitioner and I entered in a settlement agreement confirmed in open court. On October 5, 2010, a Judgment of Dissolution was entered. I request that Petitioner return control of Wooster Property to me so I can repair the property and restore the income stream that this property should be providing to the community property. According to the original judgment, the Wooster Property was supposed to be the last on the list to be sold, yet the Court's allowing of Petitioner to occupy and control the property has allowed the income from the property to suffer damage to the extent that the community has lost more than \$150,000. Petitioner must work to resolve the issues with the Judgment immediately before a final sale of the Wooster Property can be determined. Petitioner and her counsel have made it clear in their declaration that they are willing to abuse their power in Court and frustrate my rights. Pursuant to the Judgment, neither party in this case can take any action that damages the credit of the other party as credit is an asset. However, the actions of Petitioner and her

counsel have damaged my credit to such an extent that I now believe I must seek help to analyze and repair my credit.

FACTS REGARDING WOOSTER PROPERTY

- 3. Petitioner has refused to follow the Judgment in regards to the Wooster Property such as her refusal to provide me with income reports for the Wooster Property for more than four years. The damage resulting from the missed income and the actual damage to the property by Petitioner means that not only must the property be saved but that the fair market value of the property presented by Petitioner is inaccurate.
- 4. As a direct result of Petitioner ignoring the judgment, a huge tax problem has arisen. These tax penalties will not be placed on the community but solely on Petitioner only. Both the California Franchise Tax Board and Internal Revenue Service were forced to spend a tremendous amount of time and resources for no reason other than that Petitioner cannot be trusted. The Petitioner claims immunity from community tax liabilities as an innocent spouse even though Petitioner was clearly aware of the income tax liabilities as outline in the Judgment as so she must share in the tax burden. Petitioner claimed that I attempted to appeal the tax case to the IRS and was rejected. This is false as the case could not even be appealed and no attempt was every made by me. The legal reason the court keeps Ignored the dad faith brimt berman.
- Although Petitioner demanded the sale of the Barrington Property and refused to pay the taxes as well as allowing interest and fees to accrue on the IRS and FTB debt. During the course of this extended legal battle, Petitioner accrued thousands of dollars in legal fees without the ability to cover these expenses. Petitioner misled the court and refused to use the Barrington escrow to pay the children's student loans and the tax fees and instead removed the money.

 Petitioner ignored my request in 2010 prior to entry of judgment before the FTB to provide

- 6. It is a fact that the 01/09/2014 accounting shows that Petitioner's counsel lied to the court. The accounting showed that the tax authorities had not taken any money and no additional \$143,000 was removed by the IRS and there was no issue of any state tax levy. Unfortunately, the court ignored his request for an accounting. The court has already abused its power and interfered with a veiled settlement agreement and enforced the judgment against the community and me and the expense of my children. Then, the court refused to follow the judgment and keeps modifying the judgment against me to enforce a settlement. It is a fact that Petitioner and the children lost a lot of money because Petitioner's counsel.
- 7. Petitioner claimed in a declaration dated 10/09/2013 that she did not wish for the Wooster

 Property to be sold earlier than 10/09/2017 especially as the property requires attention and maintenance. This declaration directly contradicts Petitioner's pending RFO to immediately sell the property

 The legal reason the government allowed also asking the people don't be a victim and protect the own

FACTS REGARDING REAL ESTATE BROKER

8. The property broker from the Wooster Property informs Respondent that the lowered income for the Wooster Property does not support the value of the property and that there are problems with tenants, complaints and issues that must be resolved in order for the property to maintain value. At this point, I am reluctant to seek the help of the court as every time I have gone to court, I have been ignored while Petitioner has been able to create facts that have caused harm to the community and an abuse of the court system. The claims about the tax liabilities and escrow accounts made by Petitioner are clearly untrue and easy to verify. These claims are refute by facts and indicate that the Court needs to monitor the sale or management of any properties very carefully.

Respondent send to Mr Berman materials to review he's bad faith, and offer

to results that out of court and the benefit off the childrens, see attachment,

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OBJECTION AND DECLARATION
SUPPORTING DISQUALIFICATION
OF JUDGE PRO TEM ST. GEORGE

a series of events of mismanagement of the community property in this case. Petitioner and her

counsel have yet to resolve the outstanding issues with the previous property sole in this case

(Barrington) including Capital Gains issues. In December 2010, Petitioner took action to sell the eight unit Barrington Property for only \$700,000 all the while refusing to acknowledge this amount in the escrow account. Petitioner signed and approved of every disbursement and she the ability to view every transaction. However, Petitioner continues to claim that the IRS and FTB have taken funds from this account while trying to gain access to those funds. Petitioner has repeatedly misled the court about the tax issues going so far as to claim she was granted Innocent Spouse by the IRS. I intend to file a claim against Petitioner and her counsel for perjury done. As a result of the false testimony, the Court released the funds to Petitioner to which I was entitled forcing me to take further action to fix the tax issues. Indeed, not only has Petitioner worked to block my access to the money, these actions have also prevented me from being able to meet credit card and other debt obligations on the community as these funds were meant. For three years, the Court has been mislead and Respondent denied his rightful property while Petitioner claims no responsibility for the community IRS and FTB tax liabilities. On 10/09/2013, the court cooperated with Mr. Berman to mislead and block. As indicated in the hearing transcript from that day, Petitioner's counsel stated "... although, actually, I believe there probably has been more money taken out....). (Exhibit B 10/09/2013 hearing transcript page 11 lines 1-3 incorporated herein by reference as though fully set forth). Petitioner originally argued for the sale of the Barrington Property as a way to pay for the 13. tax burden on the community from 2000-2007 but this money has not been used for that purpose. Furthermore, Respondent has been blocked from using these funds to meet the burden on the community for all these years. I request sufficient time to protect myself and interests from Petitioner as she cannot be trusted with the well being of the community and it is my belief that the Wooster Property should be preserved as a source of income to offset the student

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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thousands of dollars of my money for the support of the children. At this point, it is clear that I and not Petitioner has the best interests of the children in mind. Petitioner has repeatedly acted in a way that does not provide for the welfare of the children in this case such as by putting the Shenandoah Property in danger while the children were living there and working with the brokers on the properties to prevent Respondent from acquiring a lean to purchase control of the properties outright. The legal reasons the perjury committed against Natan and the community need to be properties outright. The legal reasons the perjury committed against Natan and the community need to be properties outright.

Petitioner's actions in "maintaining" community property have not been for the benefit of 14. the children or the community, including the mismanagement of the properties and the overpayment for maintenance that I could have performed at less than 25% of the costs paid. Furthermore, Petitioner has not used the funds provided for the welfare of the children to care for them. The Petitioner incorrectly stated that additional money was taken without authorization from the community escrow account that Petitioner was granted Innocent Spouse by the IRS and FTB and that I have restraining order prohibiting my access to the Barrington and Wooster Properties. Petitioner keeps misleading the court about the Innocent Spouse which she did not receive. I objected at the hearing regarding the Innocent Spouse statement and the entire The legal reason that the court and petitioner and her consular did not follow a declaration. ny point of judgement. Courts orders, 15. The community did not lose from the tax issues. The county claimed more than \$900,000 for capital loss but the capital losses were never reported. Mr. Berman acknowledges the community capital loss but he refused to cooperate by not relocating and claiming the additional capital loss. The community therefore lost benefits by this negligence. Arguments continued as if Petitioner and her counsel claimed to have little if any knowledge about the monies involved

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

both in these tax liabilities and sent to Israel by Petitioner. (Exhibit H, Israeli Bank Accounts)

- 16. The court was dismissive of this analysis of my financial status, allowed the situation to rise where Petitioner and her lawyer were dragging out the proceedings which could cost me \$250,000. Yet further, in her January 9, 2014 declaration, Petitioner confirmed that the Barrington Property was sold to cover our tax liabilities. This sale was carried out, but the battle over the money continued long after that date. This echoes back to the September hearing in which Respondent brought up the fact that Petitioner "transferred a million dollars to Israel" leaving "the community responsible to pay all the taxes". Petitioner's counsel responded, "I have no idea what he's talking about". (Exhibit C 09/09/2013 hearing transcript page 6 lines 7-8, 24-25 incorporated herein by reference as though fully set forth).
 - 17. The Wooster Property was intended to be left between the parties as a safeguard against possible tax debts. The court incorrectly interpreted this to mean that the Court had jurisdiction over the property and then rolled ahead to state that in regards to taxes, "we'll deal with that when and if it comes up." (Exhibit D 05/23/2011 hearing transcript page 10 lines 2-4 incorporated herein by reference as though fully set forth). Before the judgment was entered on 10/05/2010, the Shenandoah and Barrington Property was my separate property plus 75% of Wooster.

 The legal reason, my right to refuse to be abused of commissioner George.
 - 18. The settlement in chambers in this case established the division of property as 50/50 in terms of assets and liabilities and the court reinforced this point by announcing an agreement in chambers on August 16-17, 2010 (08/17/2010 hearing transcript page 5, lines 10-27). It should also be noted that in the course of this agreement, both parties agreed to hold the other harmless in regards to tax liabilities. This is further made clear by the fact that the original settlement in this case set aside Wooster to cover any tax liabilities that may have arisen. Referring to correspondence between counsel, all parties acknowledged that the Wooster Property was

OBJECTION AND DECLARATION
SUPPORTING DISQLALIFICATION
OF JUDGE PRO TEM ST. CEORGE

intended to pay off the tax liabilities face by the parties. Furthermore, the court ordered cooperation in an order on January 5, 2010 stating "both sides are ordered to cooperate with each other regarding tax issues."

19. During the October 9, 2013 proceedings, the court acknowledged that both parties had accepted that there was a tax liability at play stating he "felt obligated to disclose the funds given the advice he received from an accountant. (Exhibit E 10/09/2013 hearing transcript page 7, lines 24-27) As the arguments unfolded, the Petitioner further revealed to the Court that she was not fully informed on the tax proposition when the court asked, "Do you know that he did not receive advice from an accountant?" answering, "I'm not sure about that". (Exhibit E 10/09/2013 hearing transcript page 7, lines 21-23) By the end of this discussion it is clear that the tax issues being presented are being shown to the Court in a confusing and misleading way, and the tax issues being discussed, if pushed further, could cause me great civil or criminal Petitioner and her counsel Ignore the courts and refused to accept the all cash offer for the Shenandoah property from natan for months and keeps drak everybody to courts.

FACTS REGARDING PETITIONER'S PROPERTY MISMANAGEMENT

20. Petitioner has a history of mismanagement of community property including allowing the Shenandoah Property to be threatened with foreclosure at a huge expense and danger to the community. The Court delayed Respondent from purchasing Shenandoah for significant period of time following incorrect ruling from the Commissioner Cowan by cooperating with Petitioner to block the sale. These delay tactics and misleading statements cost Respondent a huge amount of money, damaged Respondent's credit score, and risked foreclosure and loss of the property. Lastly, these actions required Respondent to spend a large amount of time and resources to defend the property from foreclosure. I am willing and able to buy out Petitioner's portion in

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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order to take over management of the property to preserve its value for the well being of the children. See attached complaint regarding Commissioner St. George's rulings.

- 21. During the three year period Petitioner mismanaged the Shenandoah Property which threatened foreclosure, the court under Commissioners Cowan and St. George acknowledged that Petitioner was not appropriately paying the property mortgage while Petitioner continued to claim the opposite. Petitioner led the court to ignore the "800 Pound Gorilla" of capital gains issues on the property and allowed the Petitioner to take actions that not only costs the Petitioner money but the community as a whole. During this period, Respondent tried repeatedly to prevent these actions, but even at great costs and was only just barely able to save the Shenandoah property from foreclosure. Petitioner continues to ignore relevant issues by demanding the sale of the property in a manner that will hurt the Respondent and the community. The Wooster Property is a good property that has been mismanaged by Petitioner as evidenced by the fact that the buyers are making all cash offers for the property. The fact that the property is currently attracting all cash buyers at this bargain price means that with appropriate care and renovations the value of the property will increase, allowing a better broker to market and sell the property. The court allowed the modification of the judgment even though the Petitioner did not pay the mortgage. I paid the mortgage thereby saving the property from going into foreclosure, Petitioner further claimed that there was no evidence to support payment on the property, even though this information has already been presented in
 - 23. In stark contrast to Petitioner, I have taken actions that were not only meant to protect property but to minimize the huge losses that could be incurred if the properties continued to be

court. (Exhibit E 10/09/2013 hearing transcript page 9 lines 17-22 incorporated herein by

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

reference as though fully set forth).

managed as is. This includes capital gains liabilities, tax liabilities, on the part of the community. tax liabilities on the part of myself and tax liabilities even for the Petitioner. Already, my actions have conserved \$59,700 for the Petitioner. The facts will show that the my actions actually benefitted the Petitioner to the tune of \$120,000. As my former counsel indicated at the 06/18/2013 hearing, "the capital gains only accrued a year ago. There was no capital gains consequence. He lost his \$250,000 deduction by being out of the house for more than 24 6 months. That accrued a year ago" (Exhibit F 06/18/2013 hearing transcript page 11 lines 15-19 7 incorporated herein by reference as though fully set forth). My efforts resulted in Petitioner 8 receiving a lot of money. This Wooster Property must be handled carefully because the value in 9 this property is meant to offset tax debts owed by the community and the same mistake the 10 resulted in the freezing of the funds in the Barrington escrow must not be repeated. Attached 11 12 hereto as Exhibit G is a letter from a Revenue Officer dated 12/05/20 4 which indicates an 13 amount owed of \$ 6 4558 for the tax periods of 12/31/2006 and 12/31/2009. 14 FACTS REGARDING SANCTIONS 15 25. Petitioner is not the only party who has incurred significant attorney fees post judgment. I estimate 16 I have spent more than \$75,000 post judgment. In addition, the court has also ordered me to contribute 17 funds towards Petitioner's legal fees as a sanction on 02/09/2011. I have lost thousands because I cannot 18 focus on work due to the numerous court appearances. I cannot afford to maintain Petitioner's legal 19 representation as well as my own. Accordingly, I respectfully ask the court to deny Petitioner's request 20 for sanctions. I should not be sanctioned simply because I expressed a difference of opinion 21 regarding the ultimate disposition of the Wooster Property. 22 I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this ___ day of January 2015 at Los Angeles, California. 23 24 OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION NATAN AVRAHAM, Respondent 25 OF JUDGE PRO TEM ST. GEORGE

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I. FAMILY CODE §271 SANCTIONS SHOULD NOT BE IMPOSED

BECAUSE RESPONDENT'S LITIGATION TACTICS DO NOT RISE TO

THE LEVEL OF SANCTIONABLE CONDUCT

An award of 271 sanctions does not require conduct that is frivolous or for purposes of delay. In re Marriage of Freeman 132 Cal. App. 4th 1, 6 (2005). Rather, sanctions may be awarded for "reprehensible conduct short of bad faith." In re Marriage of Melone 193 Cal. App. 3d 757 (1987). The type of conduct which merits Family Code §271 sanctions includes failure to disclose assets (In re Marriage of Tharp 188 Cal. App. 4th 1295 (2010); filing a motion of reconsideration without new or different facts (In re Marriage of Burgard 72 Cal. App. 4th 74 (1999); taking an unreasonable position in litigation (In re Marriage of Quay 18 Cal. App. 4th 961, 970 (1993); and failure to sign and return proffered stipulation (In re Marriage of Melone 193 Cal. App. 3d 757 (1987).

A. An Attorney Fee Award of \$5,000 Would Result in an Unreasonable Financial Burden.

Respondent should not be held liable for the attorney fees Petitioner incurred post judgment in the event the court finds Family Code §271 sanctions are appropriate. As a threshold matter, Family Code §271 does not require that the sanction imposed compensate for all fees and costs expended. In re Marriage of Battenburg 28 Cal. App. 4th 1338 (1994). In addition, Family Code §271 states that "in making an award pursuant to this section, the court shall take into consideration all evidence concerning the parties' income, assets, and liabilities. The court shall not impose a sanction pursuant to this section that imposes an unreasonable financial burden on the party against whom the sanction is imposed."

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

The court should not order the Respondent to pay any portion of Petitioner's attorney fees because it would constitute unreasonable financial burden. Respondent is not doing well financially. Currently, Respondent's expenses which include monthly payments to the IRS for an outstanding federal tax liability are about equal to his income. Furthermore, Respondent has no assets. Therefore, the imposition of a \$5,000 monetary sanction against Respondent constitutes an unreasonable financial burden. *In re Marriage of Petropoulos* 91 Cal. App. 4th 161, 180 (2001) (imposing husband's \$30,000 in attorney fees as sanction against wife did not constitute unreasonable financial burden on wife where wife was awarded real properties then worth more than 1,000,000 enjoyed capital gains from assets, and received income from rental properties, part time work and spousal support).

CONCLUSION

WHEREFORE, the Respondent respectfully requests that the Court deny Petitioner's motion for attorney fees under Family Code §271 as a sanction. Petitioner and her counsel, Brett Berman, allowed by the court to provide evidence for the claim and he supports to commit perjury against me and my children's future.

Date: January 27, 2015

Respectfully submitted,

Natan Avraham

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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Code of Civil Procedure, §§ 1013, 1013a Legal

Solutions

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

		CONFORMED COPY ONIGHTAL FILED Superior Court of California County of Los Accades
1	Natan Avraham, In pro per	
2	P.O. Box 35895	SEP 03 2015
3	Los Angeles, CA 90035	Sherri R. Carter, Executive Officer/Clerk
	1	Ey Ellen Goldstein, Deputy T OF THE STATE OF CALIFORNIA
4		OS ANGELES, WEST DISTRICT
5	COUNTY OF L	OS ANGELLES, WEST 210
6) Case No.: SD 027 039
7		~) t
8) RESPONDENT'S PERJURY COMPLAINT
9	MIRI AVRAHAM) RE ATTORNEY BRETT BERMAN
10	Petitioner,	}.
	VS.	
11	NATAN RAHAMIM AVRAHAM	į (
12)
13	Respondent.)
14)
15		ý
16		
17	Date:	Respectfully submitted,
18		
19		*
20		! n
2		
		Natan Avraham, In pro per
2		Respondent
2	3	W/
2	4	
2	25	OBJECTION AND DEGLAR
		OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

NATAN AVRAHAM 1778 s Shenandoah Los Angeles, CA 90035 (310) 488-6379 MIRI AVRAHAM 9 VS. 10 NATAN RAHAMIM AVRAHAM 11 12 13 14 15 16

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SUPERIOR COURT OF THE STATE OF CALIFORNIA FOR THE COUNTY OF LOS ANGELES, WEST DISTRICT

DECLARATION OF NATAN AVRAHAM

5:27.15

RE PERJURY COMPLAINT

Case No.: SD 027 039

I, NATAN AVRAHAM, declare:

Petitioner,

Respondent.

1. I am the Respondent in this action and in this proceeding. I offer this declaration in lieu of personal testimony pursuant to Code of Civil Procedure §§2009 and 2015.5; California Rules of Court Rule 5.118; Reifler v. Superior Court, 39 Cal. App. 3d 479,484-85 (1974); In re Marriage of Stevenot, 154 Cal. App. 3d 1051, 1059 n.3 (1984). I have personal knowledge of the facts stated in this declaration, and if sworn as a witness, I could and would competently testify thereto. I submit this declaration to establish the perjury committed by Petitioner and her counsel throughout these proceedings.

> OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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Complaint Regarding:

- 1) Perjury Committed
- 2) Breach of Fiduciary Duty by Petitioner
- 3) Breach of Contract by Petitioner

FACTS REGARDING PERJURY

- 2. Respondent asks this court to consider the numerous instances of perjury committed by Petitioner and Petitioner's counsel, Brett Berman, in and out of court, during the proceedings. Previously, I have complained to the LASD regarding these false statements and to claim damages these statements have cause the courts.
- 3. The Court has made a request that individuals take every effort to resolve these matters outside of Court. I am more than willing to do so and to resolve these acts of perjury outside of Court so long as the resolution is for the betterment of the children in this case.
- 4. On September 23, 2010, Petitioner and Mr. Berman took action to structure a misleading Judgment and claimed that there was an existing settlement that would allow the sale of the eight unit Barrington Property (sold for the low price of 700,000) (Exhibit) against the conditions of the Settlement Agreement based on misleading testimony and perjury (Exhibit) all the while refusing to acknowledge this future amount in the escrow account and committing an act of perjury while doing so. This is a violation of a court order-taking action against me as acknowledged on the record.
 - 5. Petitioner signed and approved every payment and she has the ability to review every transaction. (Existing) However, Petitioner continues to claim that the Internal Revenue Service and CA Franchise Tax Board have taken funds from this account while trying to gain access to

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION

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those funds. (See 03/20/2014 Hearing Transcript) Petitioner and her counsel have misled the court on these facts and testified inaccurately even going so far as to claim that Petitioner was granted Innocent Spouse by the IRS. An additional \$143,000 went to the IRS and Petitioner clearly did pay the mortgage on the Shenandoah Property while misleading the court and claiming at the same time that she was providing her half of the mortgage but was unable to make contact with me. Both of these statements cannot be trust. Indeed, Petitioner and her counsel have repeatedly misled the court by claiming the reimbursement and payments were already resolved by October 9, 2013. (Exhibit

- 6. As a result of testimony and misleading statements, the court released funds to Petitioner for which I was entitled. (Exhibit) Therefore, I had to take further action to fix these issues. Petitioner has worked for three years to block my access to the money in the Wilshire Escrow account. These actions have prevented me from being able to meet my credit card debts and other community obligations. As a result, I now have to take on high interest loans to preserve the property I secured while having to fund tax defense, fees, and penalties created by the community tax burden. Until now, I was the only one harmed by these tax burdens. Petitioner has been receiving my rightful property while claiming no responsibility for the community property to the IRS and FTB.
 - I request sufficient time to protect myself and interests from these actions all of which are clearly being made without the community in mind especially in light of the fact that Petitioner has been allowed to block my rights for three years based on perjury. In addition, Petitioner's actions are clearly not in the best interest of the children or the community. Petitioner has been guiding the court against me with false testimony and perjury repeatedly acting on the incorrect basis of the Judgment and using the government against me.

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION JUDGE PRO TEM ST. GEORGE Period)

(2) \$79,500-Additional funds received by Petitioner from the community property sale

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of the Barrington Property 9. Petitioner claimed when push forward for the sale of the Barrington Property by court order

that the amount of the sale would be used to meet the community tax obligation, which it was not. (See Declaration) I am entitled to half of this original amount yet if Petitioner does not provide these amounts, I am entitled to an equal amount from the community property and would seek the appropriate sanctions by the Court for the actions of Petitioner.

(3) \$40,900 per the Judgment 6...6.3 Credit Card Reimbursements

10. Respondent is entitled to reimbursements from the community for his credit cards continual delay on this has caused significant damage to my credit.

(4) \$28,800 per the Judgment 6.8.1 Repairs to Barrington Property

11. Respondent undertook extensive repairs to the Barrington Property to the benefit of the community.

(5) \$13,000 per the Judgment 7.3

12. Respondent is owed reimbursement for the sale of the Nissan vehicle.

Shenandoah Property

(6) \$38,000

13. I repeatedly saved the Shenandoah Property from foreclosure and provided for the mortgage. (See Bank Statements, 05/20 Hearing Transcript, Reply Declaration). Mr. Berman

Admits Petitioner did not pay the mortgage (See Statements by the Court and Petitioner's Counsel) the court under Commissioners Cowan and St. George acknowledged that Petitioner was not timely paying the mortgage (Barbibit) while continuing to claim the opposite.

(Exhibit) I am entitled to reimbursement from Petitioner.

- (7) \$22,500 per the Judgment 6.6.5.1 Student Loans
- 14. The community funds intended to pay off these loans from the sale of Barrington Property has been blocked by Petitioner for more than four years and has been removed entirely by Petitioner. These expenses must still be met.
 - (8) \$14,422 (balance due by 02/18/15) per the Judgment 6.6.2
- 16. The 2005 tax obligation to the FTB has been blocked by Petitioner even though the Judgment clearly outlined that the proceeds of the Barrington sale were intended to provide for these expenses. These funds have been removed and must be replaced by Petitioner.
- 17. It is a fact that no one including Petitioner and her counsel can prove that Petitioner was granted Innocent Spouse status by the IRS or FTB. (See 08/18/2013 Hearing Transcript) Mr. Berman specifically requested, "I would ask for 90 days to come back so I could coordinate with her tax counsel to get evidence together". However, Petitioner still has not produced this evidence
 - (9) \$64,500 2006 Community Tax Liability (Exhibit A)
- 15. For more than four years, the penalties and fees have been leveled at me alone even as

 Petitioner claims that these amounts have been paid. Petitioner has also falsely claimed that she
 has been granted Innocent Spouse while I have maintained the interest and penalties on these
 loans for three years.

 OBJECTION AND DECLARATION
 SUPPORTING DISQUALIFICATION
 OF JUDGE PRO TEM ST. GEORGE

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	18. In addition, Petitioner can provide no evidence that Petitioner paid her share of the mortgage for the Shenandoah Property to prevent disbursement of reimbursements to me. The	
	court record clearly establishes the multiples instances of perjury committed by Petitioner	
;	and her attorney. I am going to fight for my civil rights.	
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7		
8	I declare under the penalty of perjury under the laws of the State of California that the foregoing	
9	is true and correct. Executed this day of March 2015 at Los Angeles, California.	
0		
1	NATAN AVRAHAM, Respondent	
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2	- DECLARATION	
2	OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE	
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LEASONS TO ASSIGN CLASE TO ANOTHER DEPARTMENT/JUDGE

- 1. I have serious concerns about this court's ability to make a fair and impartial ruling in this natter. I do not trust Commission St. George to make the appropriate decisions regarding my case and for that reason I do not trust him. I believe Commissioner St. George ignored the law and his duty to perform. I believe the Commissioner abused his power by making rulings against me and entire community assets. He had no grounds to punish me but did so without reason and evidence. I have been placed in a very bad situation. I have worked my entire life for my children. Mostichildren would be very happy to have a father do what did for my children. My children were one of the happiest children in the world. Without reason, the Commissioner destroyed everything; our community is losing money every day and my children are still suffering. Further, Commission St. George allowed Petitioner's attorney, Brett Berman, to abuse me and lie-about the circumstances. I also believe Mr. Berman lied to his client.
 - 2. There is no legal grounds and no basis in evidence for the court to sign and enter the judgment under Code of Civil Procedure §664.4 and no legal grounds to order my attorney Cary Goldstein to sign the judgment for me which does not conform to the Oral Settlement:

 Agreement. This motion is for Petitioner to cooperate regarding the house as it concerns the judgment to start saving the community money and stop making me lose money and stop our adult children from suffering to the divorce.

I filed a complaint against Commissioner St. George. I believe he is biased towards Petitioner and against me. In this case, St. George's records is so lopsided as to create a reasonable doubt of

his impartiality, see attachment,

DEJECTION AND DECLARATION UPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

JUSTICFORAVRAHAM.WEEBLY.COM

110t oo 1411 - '11
ust so it's clear I'm going to keep fighting for my rights that commissione
Gorge to flow the law to disqualify himself
• • • • • • • • • • • • • • • • • • • •
· Y
I declare under the penalty of perjury under the laws of the State of California that the foregoing
is true and correct. Executed this 27 day of January 2015 at Los Angeles, California.
NATAN AVRAHAM Resipondent
OBJECTION AND DECLARATION
SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

KAMALA.D. HARRIS

State of California DEPARTMENT OF JUSTICE



PUBLIC INQUIRY UNIT P.O. BOX 94425 SACRAMENTO, CA 94244255 5 TOLL FREE: (800) 952-522 TTY: CA Relay Service TTY: CA Relay Service

March 27, 2015

PIU: 625896

Natan Avrahm 1778 S. Shenandoah Los Angeles, CA 90035

Dear Natan Ayrahm!

Thank you for your correspondence to the Office of the Attorney General.

While we appreciate the time and effort it has taken to contact our office, we are unable to assist you because the Attorney General has no jurisdiction in matters already before the court or in matters where the courts have already rendered a decision. In addition, we are prohibited by law from representing private individuals or providing legal advice, legal research or legal analysis to private individuals under any circumstances.

Therefore, we suggest that you consult with a private attorney to determine any civil remedies that may be available to you. An attorney would directly represent your interests and is the one whose advice would be most helpful to you.

Your complaint about the attorney(s) involved in this case should be directed to the State Bar. The Bar has exclusive jurisdiction over complaints against attorneys. You may contact the Bar as follows:

State Bar of California
1149 South Hill Street
L'os Angeles, CA 90015-2299
Telephone: (213) 765-1000 (outside of CA) or
(800) 843-9053 (toll free)
Internet: http://www.calbar.ca.gov/

We regret that we are unable to assist you. However, we hope the information we have provided clarifies durrestrictions in regard to your request. Thank you again for writing.

Sincerely,

Kimberly Christophersen Public Inquiry Unit

For KAMALA D. HARRIS Attorney General

I have received this letter from the California Attorney General in response to my filed complaint, and in my understanding it outlines two ways in which it is suggested I proceed with my case. First, the letter seems to point out that I should make my complaints known to the California State Bar Association. I have done this. Second, the letter suggests that I seek a private attorney to work with me on civil remedies for what has occurred in my case. I am of the belief that this means that there are civil remedies available to me.

Petitioner in this case has incorrectly claimed legal exemption from taxation as not receiving income from the properties held by the community (she did not sign the returns has received community property improperly even after abusing that property and her responsibilities under the original Settlement), and has extended these courtroom proceedings longer than should have been possible

Before the judgment enters on 10/5/10 the Shenandoah and Barrington property was respondent separate properties. And 75% 1442 Wooster

Note most specifically that the settlement in chambers in this case established the division of the property as fifty/fifty in terms of assets and liabilities, and the Court reinforced this point by announcing an agreement in chambers on August 16+17, 2010 (August 17, 2010 Transcript Page 5 Lines 10-27).

It should also be noted

That, in the course of this agreement, both parties agreed to hold the other harmless in regard to tax liability. This is further made clear by the fact that the original settlement in this case set aside the Wooster property to cover for any tax liabilities that may have arisen (though, admittedly and as stated above, this Judgment had been ignored plenty of times by the Court and Petitioner's Counsel up to this point).

Referring to the correspondence between Respondent's Counselors and Mr. Berman, all parties involved acknowledge that the Wooster property was intended to pay off the tax liabilities face by the parties.

OBJECTION AND DECLARATION
SUPPORTING DISQUALIFICATION
OF JUDGE PRO TEM ST. GEORGE

On August 17th, 2010, while in chambers, the parties also agreed that they would equally bear any pre-separation tax liability, that the pre-separation tax liability would be paid out of the proceeds from the sale of the Wooster property, and that there would be no further litigation as to who is responsible for the pre-separation tax liability. At this time Respondent agreed to split the property in questions "fifty-fifty" in order to reach an agreement. The illegal Judgment created by Petitioner's Counsel is not supported by the law, as it did not provide for the proceeds from the sale of the Wooster Property to be used for tax. The Judgment violated the orders of the tax authorities in this case, as the Judgment as structured would avoid the community tax burdens illegally and would put Petitioner and Respondent in a position to be civilly and criminally liable for disbursing the proceeds of the sale of community property without meeting the pre-existing tax burdens, making this Judgment illegal. Accepting this Judgment would mean that the Court would be required to enforce a Judgment contradictory to the Court's earlier decisions on tax issues (Respondent understands from tax counsel that using the sale of the property for non-tax reasons is directly contradictory to the requirements of the community's tax burdens). It was clear to the Court and all parties acknowledge that the Wooster property was meant to resolve the community tax issues (issues all parties acknowledged). If Petitioner's Counsel denies this fact he is clearly once again committing perjury before the Court, continuing to waste the Court's time and resources, and damaging the community. The Court has allowed Petitioner's Counsel to testify to the facts of this case and affect the Court proceedings, overriding the Respondent and leading the Court. Commissioner Cowan and Respondent's Counsel can all corroborate these facts. Either the Judgment created by Petitioner's Counsel is incorrect, or the actions of the ourt are incorrect in this matter. It is Respondent's position that the Judgment is in fact incorrect.

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

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The only payment of \$143,768.49 occurred before the judgment was entered, Miri was entirely aware of this payment, and it could not have been made without her signature as it was included in the closing costs of the Barrington Property



OGDEN 84201-00,21

In reply refer to: 0484026126 Nov. 12, 2010 LTR 304C EO 551-87-5392 200712 30

> 00004933 BODC: SB

RAHAMIM & MIRI AVRAHM PO BOX 35895 LOS ANGELES CA 90035-0895

11838

Taxpayer Identification Number: 551-87-5392 Tax Period(s): Dec. 31, 2007

Form: 1040

Dear Taxpayer:

Thank you for the inquiry dated Sep. 08, 2010.

We have increased your tax based on the Form 1040X, Amended Tax Return that you sent. We did not match the figures on the Form 1040X, because you did not include the under reported interest and non-employee compensation that was shown on the CP2000 Notice previously sent to you. You will receive a notice of adjustment in 4

If you have any questions, please call a representative at 1-800-829-8310 between the hours of 7:00 AM and 8:00 PM MDT. If the number is outside your local calling area, there may be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records. Telephone Number ()

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Internal Revenue Service Letter dated November 12, 2010 regarding the 2007 Tax Return amendment received by the Internal Revenue Service September 8, 2010 (before the Judgment).

...

....

Mr. Berman clearly lied to the Court. I had already made it very clear at the beginning of the March 20, 2014 hearing to the Court that Miri and Mr. Berman were lying to the Court and that the Court did not care (March 20, 2014 Transcript Page 6 Lines 6-19), and even with these warnings I was completely ignored. The Transcript further does not accurately reflect my comments to the Court, omitting statements I made. At the end of the hearing I repeated that the Court's power was being abused against me, and again I was ignored (March 20, 2014 Transcript Page 26 Lines 15-21).

The most specific and obvious example is in regard to the \$143,000.00 that was withdrawn by the Internal Revenue Service. During the March 20, 2013 Court Date Mr. Berman testified

Mr Berman: Well, I'd answer that this way, your honor. The 143,000 that went to the I.R.S. occurred after this judgment was entered.

The Court: Is that over and above what was mentioned in 6.61, 6.62?

Mr. Berman: Yes, your honor.

The Court: All right. That helps.

This statement is not true, and can easily be shown to be false.

The only payment of \$143,768.49 occurred *before* the judgment was entered, Miri was entirely aware of this payment, and it could not have been made without her signature as it was included in the closing costs of the Barrington Property.

Can be easy to verify with the IRS that No additional payments were made or went to the IRS after December 9 2010 on the closing costs of the Barrington property



The only further amendments reported to the 'LRS after the signing of the Judgment are those that were made to the 2007 1040X, from which the community saw a huge benefit of roughly \$700,000 from the appropriate reporting of the capital loss, and took no loss. I believe that this savings is why Miri is now so willing to sell the Wooster property, as she has found out that she will save a tremendous amount in Capital Gains. I believe that there will be a savings to Miri of \$170,000.00 from these amendments. Taking all of the tax issues into account, this leaves Miri with a net benefit.

An Internal Revenue Service letter dated November 17, 2010 regarding the 2006 Tax Return amendment received by the Internal Revenue Service September 13, 2010 (before the Judgment)

An Internal Revenue Service Letter dated November 12, 2010 regarding the 2007 Tax Return amendment received by the Internal Revenue Service September 8, 2010 (before the Judgment)

Attached is a Franchise Tax Board notice from August 26, 2010 explaining that there are outstanding tax liabilities in regard to 2007.

OBJECTION AND DECLARATION SUPPORTING DISQUALIFICATION OF JUDGE PRO TEM ST. GEORGE

On February 9, 2011, all parties in this case acknowledged that the community had an obligation to the aménded taxes.

2004-2007 Tax Liabilities are no longer covered under the statute of limitation,

There is a request from the authorities to address tax issue.

On 12.9 2010 At the time the Barrington property was sold the 2006 Internal Revenue Service obligation from the community had not yet been met,

No payments to the Internal Revenue Service occurred after the Judgment was signed.

Furthermore, on February 9, 2011 Mr. Berman himself testified that there was only \$158,000.00 left in the escrow account,

it is documented that!these amounts went to Miri, to Mr. Berman, and to provide for my daughter's car.

February 9 2011 The Court acknowledged that Miri should reserve money to address the Capital Gains burden on the community.

Franchise Tax Board

NPA 2007 Page 2

05290418 08/26/10

RAHAMIM AVRAHM

1107590774

MIRI AVRAHM

1215155969

We issued this notice based on information provided to us by the Interna Revenue Service (IRS). Internal Revenue Code 6103(d) authorizes the IRS disclose tax return information to the Franchise Tax Board. IRS informat shows that you underreported your income and/or overstated your deductio Therefore, we adjusted your state income tax liability and any credits y claimed based on that information.

If you believe we sent this notice in error, please obtain a complete co of the most recent IRS Report for the taxable year shown above and attac. it to your protest letter. You can also send us copies of IRS Letters 555 (SC), 1151 (SC), 1802 (SC), or CP2005.

We have allowed an additional credit for withholding as shown above.

If you agree with these adjustments, please see the Agree section in the enclosed Personal Income Tax Notice of Proposed Assessment Information (FTB 7275).

If you disagree with these adjustments, please see the Protest section in the enclosed FTB 7275. Your protest must be mailed or faxed by the protes date indicated on this notice. If you do not mail or fax your written protest by this date, the assessment will become final and we will bill you for the amount due, including penalties and interest. Filing a protes will not stop the accrual of interest. We provide current interest and penalty rates with this notice.

For additional information on your rights and responsibilities, please se the Rights As A Taxpayer and Franchise Tax Board Privacy Notice sections the enclosed FTB 7275.

attached is a Franchise Tax Board notice from August 26, 2010 explaining that there are

outstanding tax liabilities in regard to 2007.

STATE OF CALIFORNIA

FRANCHISE TAX BOARD COLLECTION ADVISORY TEAM, MS - A240 P. O. BOX 2952 SACRAMENTO, CA 95812-2952

January 29, 2015

In Reply Refer to: 624:PR:AVRAHM

RAHAMIM AVRAHM 1778 S SHENANDOAH ST LOS ANGELES CA 90035-4325

Subject:

ACCOUNT STATUS

FTB-ID NO: : 110-75907-74

Tax Year(s): 2000, 2001, 2002, 2003, 2004, 2005, and 2006 Tax Years

This letter in response to your request to advise you that the Franchise Tax Board provided Mirl Avraham relief of liability for the 2000, 2001, 2002, 2003, 2004, 2005, and 2006 amended married filing Joint income tax returns filed by you. These above-referenced amended tax returns lacked Mrs. Avraham's signature.

Should you have any further questions regarding this matter, please contact me at the telephone number listed below.

Patricia Rojas, Specialist Collection Advisory Team:

(916) 845-4130

In this communication from the Tax Authorities Natan Avraham was clearly informed that Miri has been released from Tax Liability on a signature issue, not on the basis on being granted Innocent Spouse status. Petitioner was then incorrectly exempted from the community tax burden by the Court and received community property to which she was not actually entitled. STATE OF DALIFORNIA

FRANCHISE TAX BOARD COLLECTION ADVISORY THAM; MS A-340 P. O. BOX 28132 SACRAMENTO, CA 85812-2852

July 22, 2013

In Reply Refer to: 624:PR:AVRAHAM

WAYNER JOHNSON & ASSOCIATES PLO WAYNE'R JOHNSON 9841 AIRPORT BLVD SUITE 650 LOS ANGELES CA 80046

Subject

Request for Relief of Liability FTB-ID No.: 121-51559-89

Requesting Taxpayer. Mirl Avraham

Tax Years: 2000, 2001, 2002, 2003, 2004, 2005, 2008, and 2007

This letter is to advise you that the Franchise Tax Board has made a determination regarding your request on behalf of your ollent, Min Avraham, that she did not sign the 2001, 2002, 2003, 2004, 2005, 2006, and 2007 amended married filling Joint Income tax returns filed with Rahamim Avraham. Please be advised that we have also included the 2000 tax year in our review.

Based on the information presented and the information in our files, we have determined that Miri Avraham's name will be removed from the filling of the amended married filling joint Income tax returns for the 2000, 2001, 2002, 2003, 2004, 2005, and 2006 tax years.

Regarding the 2007 tax year, the Franchise Tax Board did not accept the filing of the amended married filling joint income tax return. Therefore, relief of liability based on no signature by your client is not warranted for the 2007 tax year. In fact, on August 26, 2010, a Notice of Proposed Assessment was issued assessing additional tax due for the 2007 tax year in the amount of \$1,832.00. Payment in full was received on January 13, 2009.

Should you have any further questions regarding this matter, please feel free to contact me at the telephane number listed below.

Patricia Rojas, Specialint Collection Advisory Team (918) 845-4130

co: Miri Avraham

Mr. Berman was aware that Miri and her tax attorney requested a relief of liability from the Transhico Tay Roard based on Miri not signing the amended tax returns. This lack of signature Internal Revenue Service Transcripts of Accounts show a summary of all taxes and a record of all actions taken from the 2000 tax period to the 2003 tax period and show no activity 2004.

See Attachment 1

Internal Revenue Service Transcript shows all information pertaining to the 2004, 2005, and 2007 tax years, and these records show only one payment--\$143,760.49 made on December 10, 2010. These records show that no additional assessments occurred after the Judgment in this case no additional money went to the Internal Revenue Service and no additional assessments were made on these accounts. These documents further show that there was no award of Innocent Spouse made on these accounts. See Attachment 2

It is important to note that the Internal Revenue Service was and is required to inform Natan of any award of Innocent Spouse and did not. The one and only payment of \$143,760.49 was made as part of the closing costs on the sale of the Barrington Property and without signature approval from Miri the escrow on the Barrington Property could never have closed and this payment could not have been made.

See Attachment 3

The records on the 2006 Tax from the Internal Revenue Service are clear. See Attachment 4

The only further amendments reported to the Internal Revenue Service after the signing of the Judgment are those that were made according to the 2007 1040X, from which the community saw a huge benefit of approximately \$692,474.00 due to the corrected appropriate recording of the Capital Loss on the community property. See Attachment 5

There is evidence of Perjury committed by Petitioner and Petitioner's Counsel Mr. Berman

All the Court Records, Transcripts, and Minute Orders show that the issue of Reimbursements was not resolved on October 9, 2013. These records also show that Miri did not pay the mortgage on the Shenandoah Property as outlined by the Judgment and that Mr. Berman mislead and lied to the Court.

Note: On December 16, 2013, the Court ordered Natan's Counsel that all of Natan's requests and Motions needed to be filed as one Motion by December 27, 2013.

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MEMPHIS, TN 37501-1498

Tracking ID: 100249883745 Date of Issue: 04-24-2015

001340.401072.455843.14468 1 AT 0.406 536

RAHAMIM N & MIRI RAHMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

Tax Period: December, 2000

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 24, 2015.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

Catricia Yobosta

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript



Request Date: 04-24-2015 Response Date: 04-24-2015 Tracking Number: 100249883745

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2000

TAXPAYER IDENTIFICATION NUMBER: SPOUSE TAXPAYER IDENTIFICATION NUMBER:



RAHAMIM N & MIRI RAHMIM AVRAHM

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCRUED	BALANCE:	0.00	AS AS	OF:	May May	27,	2002 2002	
ACCRUED	PENALTY	0.00	AS	OF:	May	27,	2002	

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: FILING STATUS:	05 Married Filing Joint
ADJUSTED GROSS INCOME: TAXABLE INCOME: TAX PER RETURN:	59,719.00 30,863.00 4,908.00
SE TAXABLE INCOME TAXPAYER:	14,309.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	2,189.00

RETURN DUE	DATE	OR	RETURN	RECEIVED	DATE	(WHICHEVER	IS	LATER)	Oct. Nov.	18, 19,	2001	

CODE 150	EXPLANATION OF TRANSACTION Tax return filed 89221-294-44235-1	TRANSACTIONS CYCLE 20014508	DATE 11-19-2001	AMOUNT \$5,820.00
806	W-2 or 1099 withholding		04-15-2001	-\$91.00
430	Estimated tax payment		06-14-2000	-\$6,000.00
430	Estimated tax payment		09-15-2000	-\$2,500.00
430	Estimated tax payment		03-30-2001	-\$3,200.00
460	Extension of time to file ext. Date 08-15-2001		04-15-2001	\$0.00
670	Payment		04-15-2001	-\$5,000.00
460	Extension of time to file ext. Date 10-15-2001		04-15-2001	\$0.00
836	Refund you chose to apply	to next	04-15-2001	\$4,762.00

Tracking Numbe. 100249883745

year	15	tax	205
year	7,2	(ם)	<es< td=""></es<>

846	Refund issued		11-19-2001	\$6,209.00
766	Tax relief credit		11-26-2001	-\$600.00
290	Additional tax assessed 89254-999-05099-1	20014608	11-26-2001	\$0.00
846	Refund issued		11-26-2001	\$600.00

This Product Contains Sensitive Taxpayer Data

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MEMPHIS, TN 37501-1498

2

Tracking ID: 100249883745 Date of Issue: 04-24-2015

001342,401072.455843.14468 1 AT 0.406 536

RAHAMIM N & MIRI RAHMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

Tax Period- December -- 2001-

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 24, 2015.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

Patricia Yobooth

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript



Request Date: 04-24-2015 Response Date: 04-24-2015 Tracking Number: 100249883745

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2001

TAXPAYER IDENTIFICATION NUMBER: 550 STORY SPOUSE TAXPAYER IDENTIFICATION NUMBER: 560 KM

RAHAMIM N & MIRI RAHMIM AVRAHM

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

0.00 ACCOUNT BALANCE AS OF: Jan. 09, 2012 AS OF: Jan. 09, 2012 0.00 ACCRUED INTEREST: ACCRUED PENALTY: 0.00

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):

0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: FILING STATUS:	05 Married Filing Joint
ADJUSTED GROSS INCOME: TAXABLE INCOME: TAX PER RETURN:	73,760.00 43,082.00 7,077.00
SE TAXABLE INCOME TAXPAYER: SE TAXABLE INCOME	18,636.00
SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	2,851.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) PROCESSING DATE Oct. 21, 2002 Nov. 25, 2002

	TRANSACTI	CONS	DATE	AMOUNT
C0I 150	E EXPLANATION OF TRANSACTION Tex return filed 89221-294-46324-2	CYCLE 20024608	DATE 11-25-2002	AMOUNT \$8,112.00
806	W-2 or 1099 withholding		04-15-2002	-\$300.00
716	Credit you chose to transfer from prior tax period		04-15-2001	-\$4,762.00
43	Estimated tax payment		01-17-2002	-\$8,500.00
46	Extension of time to file ext. Date 08-15-2002		04-15-2002	\$0.00
46	Extension of time to file ext. Date 10-15-2002		04-15-2002	. \$0,00
83	Refund you chose to apply to next year's taxes		04-15-2002	\$5,450.00
29	O Additional tax assessed	20111308	04-11-2011	\$0.00

89254-477-13252-1

290 Additional tax assessed 19254-656-05146-1

20113808 10-03-2011

\$0.00

This Product Contains Sensitive Taxpayer Data

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United States Department of the Treasury MEMPHIS, TN 37501-1498

Tracking ID: 100249883745 Date of Issue: 04-24-2015

001339.401072.455843.14468 1 AT 0.406 536

RAHAMIM N & MIRT RAHMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

19

Tax Period: December, 2002

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 24, 2015.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

Catricia Yobooth

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript



Request Date: 04-24-2015 Response Date: 04-24-2015 Tracking Number: 100249883745

Account Transcript

FORM NUMBER: 1040

9

TAX PERIOD: Dec. 31, 2002

TAXPAYER IDENTIFICATION NUMBER: SPOUSE TAXPAYER IDENTIFICATION NUMBER: 608 20 1979

RAHAMIM N & MIRI RAHMIM AVRAHM

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCEL ACCRUED INTEREST 0.00 ACCRUED PENALTY 0.00

AS OF: Jan. 09, 2012 AS OF: Jan. 09, 2012

ACCOUNT BALANCE PLUS ACCRUALS (this is not a

payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: FILING STATUS: ADJUSTED GROSS INCOME: Married Filing Joint 76,919.00 57,069.00 10,285.00 TAXABLE INCOME: TAX PER RETURN: SE TAXABLE INCOME TAXPAYER: TAXABLE INCOME 24,109.00 SPOUSE: TOTAL SELF 0.00 EMPLOYMENT TAX: 3,689.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 16, 2003 Dec. 15, 2003 PROCESSING DATE

TRANSACTIONS CODE EXPLANATION OF TRANSACTION 150 Tax return filed 89221-319-02248-3 CYCLE DATE AMOUNT 20034908 12-15-2003 \$11,695.00 806 W-2 or 1099 withholding 04-15-2003 -\$30.00 Credit you chose to transfer from prior tax period .04-15-2002. -\$5,450.00 430 Estimated tax payment 01-11-2003 -\$6,000.00 430 Estimated tax payment 02-18-2003 -\$4,000.00 460 Extension of time to file 04-15-2003 \$0.00 ext. Date 08-15-2003 460 Extension of time to file 08-15-2003 \$0.00 ext. Date 10-15-2003 Refund you chose to apply to next year's taxes 836 04-15-2003 \$3,785.00

Tracking Nu___ir: 100249883745

766	Tax relief credit		12-22-2003	-\$800.00
290	Additional tax assessed 89254-999-05099-3	20035008	12-22-2003	\$0.00
836	Refund you chose to apply to next year's taxes		12-22-2003	\$800.00
290	Additional tax assessed 89254-477-13251-1	20111308	04-11-2011	\$0.00
290	Additional tax assessed 19254-656-05148-1	20113808	10-03-2011	\$0.00

This Product Contains Sensitive Taxpayer Data

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MEMPHIS, TN 37501-1498

Tracking ID: 100249883745 Date of Issue: 04-24-2015

001341.401072.455843.14468 1 AT 0.406 536

RAHAMIM N & MIRI RAHMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

.341

Tax Pariod .- December - 2003

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 24, 2015.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

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If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

Catricia Yobooth

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript



Request Date: 04-24-2015 Response Date: 04-24-2015 Tracking Number: 100249883745

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2003

TAXPAYER IDENTIFICATION NUMBER: SPOUSE TAXPAYER IDENTIFICATION NUMBER:

RAHAMIM N & MIRI RAHMIM AVRAHM

L341

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

0.00 ------- ACGOUNT BALANCE ----AS OF: Jan. 09, 2012 ACCRUED INTEREST: 0.00 ACCRUED PENALTY: 0.00 AS OF: Jan. 09, 2012

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):

0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: FILING STATUS: Married Filing Joint ADJUSTED GROSS 84,783.00 63,083.00 6,816.00 INCOME: TAXABLE INCOME: TAX PER RETURN: SE TAXABLE INCOME 0.00 TAXPAYER: SE TAXABLE INCOME SPOUSE 0.00 TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 20, 2004 PROCESSING DATE Nov. 29, 2004

TRANSACTIONS CODE EXPLANATION OF TRANSACTION
150 Tax return filed
89221-300-69125-4 CYCLE DATE AMOUNT 20044608 11-29-2004 \$8,178.30 430 Estimated tax payment 04-10-2003 -\$3,000.00 430 Estimated tax payment 04-11-2003 -\$4,500.00 430 Estimated tax payment 09-25-2003 -\$4,500.00 716 Credit you chose to transfer from 04-15-2003 -\$3,785.00 prior tax period 716 Credit you chose to transfer from prior tax period 12-22-2003 -\$800.00 430 Estimated tax payment 01-22-2004 -\$5,000.00 460 Extension of time to file 04-15-2004 \$0.00 ext. Date 08-15-2004

	Tracking N er: 1002498	83745			
460	Extension of time to file ext. Date 10-15-2004	1		08-15-2004	\$0.00
836	Refund you chose to apply to year's taxes	next		04-15-2004	\$11,914.00
846	Refund issued	: :		11-00-000	
290	Additional tax assessed			11-29-2004	\$1,492.70
	94254-573-05050-1	i	20112608	07-11-2011	\$0.00
290	Additional tax assessed 19254-656-05147-1		20113808	10-03-2011	, \$0.00
		Ti.			

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United States Department of the Treasury MEMPHIS, TN 37501-1498

Tracking ID: 100248283186 Date of Issue: 04-17-2015

001107.398976.448037.14285 1 AT 0.406 536 լեռկոնվիսիմԱիժՄիկորդոկրիյիոյիյեւՄիկիոն

RAHIMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

Jax Rendedin December 2004

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 17, 2015.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

Catricia Yososta

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript

2004

OBJECTION AND DECLARATION SUPPORTING DISOLALIFICATION OF JUDGE PRO TEM ST. GEORGE

.107



Request Date: 04-17-2015 Response Date: 04-17-2015 Tracking Number: 100248283186

Account Transcript

FORM NUMBER: 1040

.07

TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: SPOUSE TAXPAYER IDENTIFICATION NUMBER:

RAHAMIM N & MIRI RAHMIM AVRAHM

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

AS OF: Jun. 25, 2012 AS OF: Jun. 25, 2012 ACCOUNT -DALANGE- 0.00-ACCRUED INTEREST: ACCRUED PENALTY: 0.00 0.00

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):

0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

Married Filing Joint EXEMPTIONS: FILING STATUS: ADJUSTED GROSS 190,698.00 165,498.00 TAXABLE INCOME:
TAX PER RETURN:
SE TAXABLE INCOME
TAXPAYER:
SE TAXABLE INCOME INCOME: 71,941.00 0.00 SPOUSE: TOTAL SELF 5,850.00 EMPLOYMENT TAX:

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 16, 2005 PROCESSING DATE

TRANSACTIONS AMOUNT DATE CYCLE CODE EXPLANATION OF TRANSACTION
150 Tax return filed
89221-290-29327-5 20054408 11-14-2005 \$14,441.00 -\$68.00 04-15-2005 W-2 or 1099 withholding -\$4,000.00 806 04-01-2004 430 Estimated tax payment -\$5,500.00 06-16-2004 430 Estimated tax payment -\$4,500.00 09-16-2004 430 Estimated tax payment -\$11,914.00 04-15-2004 Credit you chose to transfer from 716 prior tax period \$0,00 04-15-2005 Extension of time to file 460 ext. Date 08-15-2005 \$7,541.00 04-15-2005 Refund you chose to apply to next 836 year's taxes

		Tracking Number 00248283186			
	846	Refund issued		11-14-2005	\$4,000.00
	841	Refund cancelled		11-14-2005	-\$4,000.00
	971	Request for replacement refund		10-13-2006	\$0.00
	846	Refund issued		11-06-2006	\$4,000.00
i	290	Additional tax assessed 89254-413-06210-9	20090408	02-09-2009	\$0.00
	290	Additional tax assessed 89254-629-10580-0	20103408	09-06-2010	\$0.00
W., .	290	Additional stax massessed quick quick assessment 89251-242-12011-0	20103608	08-30-2010	***************************************
	190	Interest charged for late payment	20103608	08-30-2010	\$10,604.64
	166	Penalty for filing tax return after the due date	20103608	09-20-2010	\$2,424.75
	196	Interest charged for late payment	20103608	09-20-2010	\$601.10
+	971	Notice issued		09-20-2010	\$0.00
	582	Lien placed on assets due to balance owed		10-29-2010	\$0.00
	360	Fees and other expenses for collection		11-22-2010	\$36.00
	971	Issued notice of lien filing and right to Collection Due Process hearing		10-28-2010	\$0.00
-	971	Tax period blocked from automated levy program		12-20-2010	\$0.00
ST.	67.0	Reymenter	*	12-10-2010	\$430,07,40,061
	196	Interest charged for late payment		01-03-2011	\$368.61
	826	Credit transferred out to 1040 200612		12-10-2010	\$778.84
	276	Penalty for late payment of tax	20105108	01-03-2011	\$554.12
	971	Notice issued		01-03-2011	\$0.00
	583	Lien released		12-31-2010	\$0.00
	290 .	Additional tax assessed 89254-629-07148-1	20113408	09-05-2011	\$0.00

MEMPHIS, TN 37501-1498

Tracking ID: 100248283186 Date of Issue: 04-17-2015

001109.398976.448037.14285 1 AT 0.406 699

RAHIMIM AVRAHM PO BOX 35895 LOS ANGELES, CA 90035

Tax Period: December, 2005

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on April 17, 2015.

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Sincerely Yours,

Catricia Jososta

Patricia LaPosta, Director Electronic Products & Svcs Support

Enclosures: Account Transcript

2005

OBJECTION AND DECLARATION SUPPORTING DISQLALIFICATION OF JUDGE PRO TEM ST. GEORGE

19



Request Date: 04-17-2015 Response Date: 04-17-2015 Tracking Number: 100248283186

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2005

TAXPAYER IDENTIFICATION NUMBER:

RAHAMIM N & MIRI RAHMIM AVRAHM

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE 0.,.0.0 ACCRUED INTEREST: 0.00 ACCRUED PENALTY: 0.00 04, 2015 AS OF I May 04, 2015 AS OF 1 May

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):

0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

05 EXEMPTIONS: Married Filing Joint FILING STATUS ADJUSTED GROSS 194,452.00 168,452.00 10,815.00 INCOME: TAXABLE INCOME: TAX PER RETURN: SE TAXABLE INCOME TAXPAYER: SE TAXABLE INCOME 75,635.00 SPOUSE: TOTAL SELF EMPLOYMENT TAX: 1,062.00 6,203.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) 0ct. 20, 2006 PROCESSING DATE Nov. 20, 2006

CODE 150	EXPLANATION OF TRANSACTIONS Tax return filed 20064508 89221-300-06824-6	DATE 11-20-2006	AMOUNT \$10,815.00
430	Estimated tax payment	04-01-2005	-\$4,500.00
430	Estimated tax payment	06-06-2005	-\$2,500.00
430	Estimated tax payment	10-13-2005	-\$2,500.00
716	Credit you chose to transfer from prior tax period	04-15-2005	-\$7,541.00
430	Estimated tax payment	12-27-2005	-\$5,000.00
610	Payment with return	03-22-2006	-\$2,500.00
460	Extension of time to file ext. Date 10-15-2006	04-15-2006	\$0.00
836	Refund you chose to apply to next	04-15-2006	\$6,726.00