JS 44 (Rev. 08/18)

Case 4:18-cv-00073 CIVIL COVER SHEET 10/31/18 Page 1 of 1

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

I. (a) PLAINTIFFS				DEFENDANTS		
NELDON PAUL JOHNSON				INTERNAL REVENUE SERVICE, DEPARTMENT OF JUSTICE, DAVID NUFFER		
(b) County of Residence of First Listed Plaintiff MILLARD (EXCEPT IN U.S. PLAINTIFF CASES)				County of Residence of First Listed Defendant		
				(IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.		
(c) Attorneys (Firm Name, Address, and Telephone Number)				Attorneys (If Known) Erin Healy Gallagher on behalf of the United States		
pro se						
II. BASIS OF JURISDI	CTION (Place an "X" in C	One Box Only)			RINCIPAL PARTIES	(Place an "X" in One Box for Plaintiff
□ 1 U.S. Government Plaintiff	 G 3 Federal Question (U.S. Government Not a Party) 			(For Diversity Cases Only) Pl en of This State	IF DEF 1 □ 1 Incorporated or Pri of Business In T	
2 U.S. Government Defendant	□ 4 Diversity (Indicate Citizenship of Parties in Item III)		Citize	en of Another State	2 🗖 2 Incorporated and F of Business In A	
				en or Subject of a reign Country	3 🗇 3 Foreign Nation	
IV. NATURE OF SUIT	IV. NATURE OF SUIT (Place an "X" in One Box Only) CONTRACT TORTS			ORFEITURE/PENALTY	Click here for: Nature of BANKRUPTCY	of Suit Code Descriptions. OTHER STATUTES
CONTRACT 110 Insurance 120 Marine 130 Miller Act 140 Negotiable Instrument 150 Recovery of Overpayment & Enforcement of Judgment 151 Medicare Act 152 Recovery of Defaulted Student Loans (Excludes Veterans) 153 Recovery of Overpayment of Veteran's Benefits 160 Stockholders' Suits 190 Other Contract 195 Contract Product Liability 196 Franchise REAL PROPERTY 210 Land Condemnation 220 Foreclosure 230 Rent Lease & Ejectment 245 Tort Product Liability 290 All Other Real Property	PERSONAL INJURY ☐ 310 Airplane ☐ 315 Airplane Product Liability ☐ 320 Assault, Libel &	PERSONAL INJURY PERSONAL INJURY Sof5 Personal Injury - Product Liability Product Liability Product Liability PERSONAL PROPER Soft Personal Soft Personal Soft Personal Property Damage Soft Personal Property Damage Soft Personal Property Damage Soft Personal Product Liability PRISONER PETITION Habeas Corpus: 463 Alien Detainee 510 Motions to Vacate Sentence 530 General 535 Death Penalty Other: 540 Mandamus & Othe 550 Civil Rights 550 Prison Condition Conditions of	Y □ 62 □ 69 TTY □ 71 □ 72 □ 74 □ 75 VIS □ □ 79 □ 46	5 Drug Related Seizure of Property 21 USC 881 0 Other Description 21 USC 881 0 Other Use Contemposition 21 USC 881 0 Other Description 21 USC 881 0 Chabor/Management Relations 0 Railway Labor Act 1 Family and Medical Leave Act 0 Other Labor Litigation 1 Employee Retirement Income Security Act IMMIGRATION 2 Naturalization Application 5 Other Immigration Actions	□ 422 Appeal 28 USC 158 □ 423 Withdrawal 28 USC 157 □ 820 Copyrights □ 830 Patent □ 835 Patent - Abbreviated New Drug Application □ 840 Trademark □ 862 Black Lung (923) □ 864 SSID Title XVI □ 865 RSI (405(g)) □ 870 Taxes (U.S. Plaintiff or Defendant) □ 871 IRS—Third Party 26 USC 7609	OTHER STATUTES 375 False Claims Act 376 Qui Tam (31 USC 3729(a)) 400 State Reapportionment 410 Antitrust 430 Banks and Banking 450 Commerce 460 Deportation 470 Racketeer Influenced and Corrupt Organizations 480 Consumer Credit 485 Telephone Consumer Protection Act 490 Cable/Sat TV 850 Securities/Commodities/Exchange 890 Other Statutory Actions 891 Agricultural Acts 895 Freedom of Information Act 896 Arbitration 899 Administrative Procedure Act/Review or Appeal of Agency Decision 950 Constitutionality of State Statutes
	n One Box Only) moved from	Confinement Remanded from Appellate Court	J 4 Rein Reop	bened Anothe	r District Litigation	- Litigation -
VI. CAUSE OF ACTIO	DN n/a Brief description of ca	ause:		(specify) Do not cite jurisdictional stat		Direct File
VII. REQUESTED IN COMPLAINT:		IS A CLASS ACTION		EMAND \$		if demanded in complaint:
VIII. RELATED CASI IF ANY	E(S) (See instructions):	JUDGE David Nuff			DOCKET NUMBER 2:*	15-cv-828 / 4:18-cv-62
DATE 10/31/2018		SIGNATURE OF ATT			stice. Tax Division PC	D Box 7238, Washington
FOR OFFICE USE ONLY					gallagher@usd	
RECEIPT # AN	MOUNT	APPLYING IFP		JUDGE	MAG. JUD	OGE