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**Appendix A - Memorandum of the United States
Court of Appeals for the Ninth Circuit,
Filed April 23, 2019**

NOT FOR PUBLICATION

**UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

**NORMAN DOUGLAS DIAMOND,
Plaintiff-Appellant,**

v.

**UNITED STATES OF AMERICA; DOES, Unknown
Employees of the United States,
Defendants-Appellees.**

No. 18-55376

D.C. No. 2:17-cv-06327-ODW-PJW

MEMORANDUM*

Appeal from the United States District Court
for the Central District of California

Otis D. Wright, II, District Judge, Presiding

Submitted April 17, 2019**

**BEFORE: McKEOWN, BYBEE, and OWENS, Circuit
Judges.**

Norman Douglas Diamond, a resident of Japan, appeals pro se from the district court's judgment dismissing his action seeking tax refunds and damages arising from various interactions with defendants. We have jurisdiction under 28 U.S.C. § 1291. We review de novo a dismissal on the basis of res judicata. *Stewart v. U.S. Bancorp*, 297 F.3d 953, 956 (9th Cir. 2002). We affirm.

The district court properly dismissed Diamond's claims for unauthorized disclosure as barred by the doctrine of res judicata because Diamond litigated

* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

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these claims in a prior action that resulted in a final judgment on the merits. *See Tahoe-Sierra Pres. Council, Inc. v. Tahoe Reg'l Planning Agency*, 322 F.3d 1064, 1077 (9th Cir. 2003) (requirements for res judicata).

The district court did not abuse its discretion in denying Diamond's motion to transfer venue as to nonresident Diamond's internal revenue tax claims because venue was not proper in any district court. *See Jones v. GNC Franchising, Inc.*, 211 F.3d 495, 498 (9th Cir. 2000) (standard of review); *see also* 28 U.S.C. § 1402(a)(1) (providing that any action filed in district court against the United States "may be prosecuted only . . . in the judicial district where the plaintiff resides"). To the extent that Diamond alleged damages claims arising from defendants' acts or omissions in the District of Columbia, denial of Diamond's request to transfer venue was not an abuse of discretion because Diamond failed to show why it was in the interest of justice to transfer rather than dismiss without prejudice. *See* 28 U.S.C. § 1406(a) ("The district court of a district in which is filed a case laying venue in the wrong division or district shall dismiss, or if it be in the interest of justice, transfer such case to any district or division in which it could have been brought.").

AFFIRMED.

**Appendix B - Order of the United States District
Court for the Central District of California,**

Filed February 15, 2018

**United States District Court
Central District of California**

NORMAN DOUGLAS DIAMOND Plaintiff,

v.

UNITED STATES OF AMERICA, Defendant.

Case No. 2:17-CV-06327-ODW (PJW)

**ORDER GRANTING DEFENDANTS' MOTION TO
DISMISS [23] AND DENYING PLAINTIFF'S
MOTION TO TRANSFER [29]**

I. INTRODUCTION

On August 28, 2017, Plaintiff Norman Diamond filed a Complaint that asserted multiple claims for relief against Defendant United States of America related to his taxes and the unauthorized disclosure of tax return information. (*See generally* Compl., ECF No. 1.) On December 22, 2017, the United States moved to dismiss the Complaint due to improper venue, failure to state a claim, and lack of subject jurisdiction matter based on sovereign immunity. (Mot. to Dismiss ("MTD"), ECF No. 23.) Plaintiff opposed the MTD, filed a supplemental brief, and moved to transfer the case to the United States District Court for the District of Columbia. (ECF Nos. 24, 29, 30, 33.) The United States filed a Reply to Plaintiff's Objection to the Motion to Dismiss. (ECF No. 35.) Plaintiff then filed a Sur-Reply. (ECF No. 38.) For the following reasons, the Court **GRANTS** Defendant's Motion to Dismiss and **DENIES** Plaintiff's Motion to Transfer. (ECF Nos. 23, 29.)¹

II. FACTUAL BACKGROUND

¹ After considering the papers filed in connection with the Motions, the Court deemed the matter appropriate for decision without oral argument. Fed. R. Civ. P. 78(b); C.D. Cal. L.R. 7-15.

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The Complaint is 54 pages and the accompanying exhibits total another 401 pages. As best the Court can understand, Plaintiff has three general claims for relief: (1) refunds for various years that he overpaid his taxes, (2) return or abatement of amounts the IRS wrongfully collected, withheld, or applied as penalties beyond those authorized by law, and (3) the wrongful disclosure of his social security number. His second claim is pleaded in the alternative as a violation of the Federal Tort Claims Act, or as a *Bivens* claim. (Compl. ¶¶ 119–21.) He alleges that the United States wrongfully disclosed his social security number in filings in his previous Tax Court cases, as well as his case in the United States Court of Federal Claims. (*Id.* ¶¶ 124–25.) Plaintiff has filed numerous cases with similar if not identical allegations against the United States. E.g., *Diamond v. United States*, 107 Fed. Cl. 702 (2012), *aff'd*, 530 Fed. App'x 943 (Fed. Cir. 2013), *cert. denied* 134 S.Ct. 1344 (2014); *Diamond v. United States*, 115 Fed. Cl. 516 (2014), *aff'd*, 603 Fed. App'x 947 (Fed. Cir. 2015), *cert. denied* 135 S.Ct. 1909 (2015); *Diamond v. United States*, No. CV 13-8042-GHK AGR, 2015 WL 64805 (C.D. Cal. Jan. 5, 2015), *aff'd*, 688 F. App'x 429 (9th Cir. 2017); *Diamond v. I.R.S.*, No. CV 14-9196-GHK AGR, 2015 WL 3545046 (C.D. Cal. June 4, 2015), *aff'd sub nom.* *Diamond v. United States*, 688 F. App'x 445 (9th Cir. 2017). Plaintiff is a resident of Japan. (Compl. ¶ 4.)

III. LEGAL STANDARD

A. Motion to Dismiss for Improper Venue

If an action is filed in the “wrong division or district” a court may dismiss the action or, “if it be in the interest of justice” transfer the action to an appropriate district or division. 28 U.S.C. § 1406(a). In federal courts, determining the appropriate venue

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“is governed entirely by statute.” *Zumba Fitness, LLC v. Brage*, No. CV 11-5361-GHK, 2011 WL 4732812, at *1 (C.D. Cal. Oct. 6, 2011) (citing *Leroy v. Great W. United Corp.*, 443 U.S. 173, 181 (1979)). When deciding a motion to dismiss for improper venue, unlike a Rule 12(b)(6) motion, the Court need not accept the pleadings as true and may consider facts outside the pleadings. *See R.A. Argueta v. Banco Mexicano, S.A.*, 87 F.3d 320, 324 (9th Cir. 1996). Once a defendant raises an objection to venue, the plaintiff bears the burden of establishing that the selected venue is proper. *Rio Properties, Inc. v. Rio Intern. Interlink*, 284 F.3d 1007, 1019 (9th Cir. 2002).

B. Motion to Dismiss for Failure to State a Claim

A court may dismiss a complaint under Rule 12(b)(6) for lack of a cognizable legal theory or insufficient facts pleaded to support an otherwise cognizable legal theory. *Balistreri v. Pacifica Police Dep’t*, 901 F.2d 696, 699 (9th Cir. 1990). To survive a dismissal motion, a complaint need only satisfy the minimal notice pleading requirements of Rule 8(a)(2)—a short and plain statement of the claim. *Porter v. Jones*, 319 F.3d 483, 494 (9th Cir. 2003). The factual “allegations must be enough to raise a right to relief above the speculative level.” *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 555 (2007). That is, the complaint must “contain sufficient factual matter, accepted as true, to state a claim to relief that is plausible on its face.” *Ashcroft v. Iqbal*, 556 U.S. 662, 678 (2009).

The determination whether a complaint satisfies the plausibility standard is a “context-specific task that requires the reviewing court to draw on its judicial experience and common sense.” *Id.* at 679. A court is generally limited to the pleadings and must

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construe all “factual allegations set forth in the complaint . . . as true and . . . in the light most favorable” to the plaintiff. *Lee v. City of L.A.*, 250 F.3d 668, 688 (9th Cir. 2001). But a court need not blindly accept conclusory allegations, unwarranted deductions of fact, and unreasonable inferences. *Sprewell v. Golden State Warriors*, 266 F.3d 979, 988 (9th Cir. 2001). However, for a pro se plaintiff, like Diamond, the complaint is to be liberally construed and “must be held to less stringent standards than formal pleadings drafted by lawyers.” *Erickson v. Pardus*, 551 U.S. 89, 94 (2007).

Where a district court grants a motion to dismiss, it should provide leave to amend unless it is clear that the complaint could not be saved by any amendment. *Manzarek v. St. Paul Fire & Marine Ins. Co.*, 519 F.3d 1025, 1031 (9th Cir. 2008) (“Dismissal without leave to amend is improper unless it is clear, upon de novo review, that the complaint could not be saved by any amendment.”). Leave to amend, however, “is properly denied . . . if amendment would be futile.” *Carrico v. City and Cnty. of San Francisco*, 656 F.3d 1002, 1008 (9th Cir. 2011).

IV. DISCUSSION

A. Improper Venue

The United States asks the Court to dismiss for improper venue Plaintiff’s claims for federal tax refunds, unauthorized collection actions, and wrongful disclosures in the Court of Federal Claims. (MTD 6–8 (citing 28 U.S.C. § 1391(e)(1), 1402).) 28 U.S.C. § 1402(a)(1) provides that any action filed in district court against the United States may be prosecuted only . . . in the district where the plaintiff resides.” As a resident of Japan, Plaintiff does not reside in any judicial district. *Topsnik v. United*

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States, 554 F. App'x 630, 631 (9th Cir. 2014) (unpublished) (citing 28 U.S.C. § 1402(a)(1)). As a foreign resident, Plaintiff's claims for refunds and wrongful collections must be pursued exclusively in the United States Court of Federal Claims. *Id.* Plaintiff's remaining claims for unauthorized disclosure of personal information, as well as his alternative Federal Torts Claims Act and *Bivens* claims can be brought in any district where the acts or omissions complained of occurred. 28 U.S.C. §§ 1391(e)(1), 1402(b). However, the only events in the Complaint that occurred in Los Angeles are Plaintiff's claims for unauthorized disclosure of his personal information related to his cases before the United States Tax Court, which were heard in Los Angeles. (MTD 7.) For all of his other claims, venue in this Court is improper.

Plaintiff agrees that this Court is not the proper venue for his claims, and has filed his own Motion to Transfer to the District Court for the District of Columbia. (Opp'n 2, ECF No. 24; Pl.'s Mot. to Transfer, ECF No. 29.) However, that Motion must be denied because at least two of Plaintiff's claims, his claims for refunds and wrongful collections, must be pursued exclusively in the Court of Federal Claims. To be clear, the Court does not opine on the jurisdiction of the Court of Federal Claims or whether it is the appropriate venue for Plaintiff's other claims. Additionally, this Court cannot transfer a case to the Court of Federal Claims because of venue defects. *Topsnik*, 554 F. App'x at 631 (citing *Fisherman's Harvest, Inc. v. PBS & J*, 490 F.3d 1371, 1378 (Fed. Cir. 2007)).

All of Plaintiff's claims, except his claim for unauthorized disclosure of personal information

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related to Tax Court cases in Los Angeles, must be dismissed due to improper venue.

B. Plaintiff's Claim for Unauthorized Disclosure in the Tax Court Case

The United States concedes that Plaintiff's claims for unauthorized disclosure of his social security number that arise from his Tax Court cases in this district are appropriately brought in this district. (MTD 7.) Plaintiff brings these claims under 26 USC §§7431, 6103, and alternatively 5 U.S.C. § 552a. (Compl. ¶ 122.) However, Plaintiff brought identical claims in a previous lawsuit, and those claims were rejected on their merits by the Ninth Circuit. *Diamond v. United States*, 688 F. App'x 429, 430 (9th Cir. 2017). As the Ninth Circuit explained, the government cannot be held liable for disclosures that were expressly authorized by statute. *Id.* Plaintiff's claims for unauthorized disclosure in the Tax Court are thus prohibited by the plain terms of 26 U.S.C. § 6103(h)(4)(A). Because Plaintiff has already filed a lawsuit over these exact same claims against the United States that was dismissed on the merits, these claims are also barred by the doctrine of claim preclusion. *See Stewart v. U.S. Bancorp*, 297 F.3d 953, 957 (9th Cir. 2002). These claims must therefore be dismissed with prejudice because leave to amend would be futile.

V. CONCLUSION

For the reasons discussed above, the Court **GRANTS** Defendant's Motion to Dismiss for improper venue and **DISMISSES WITHOUT PREJUDICE** Plaintiff's claims related to (1) refunds for various years that he overpaid his taxes and (2) return or abatement of amounts the IRS wrongfully collected, withheld, or applied as penalties beyond those

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authorized by law. (ECF No. 23.) Additionally, the Court **GRANTS** Defendant's Motion to Dismiss Plaintiff's claims for unauthorized disclosures that occurred in Los Angeles for failure to state a claim and **DISMISSES** those claims **WITH PREJUDICE**. (ECF No. 23.) Plaintiff's Motion to Transfer is **DENIED**. (ECF No. 29.) The Clerk of the Court shall close the case.

IT IS SO ORDERED.

February 15, 2018

OTIS D. WRIGHT, II

UNITED STATES DISTRICT JUDGE

**Appendix C - Denial of Panel Rehearing by United
States Court of Appeals for the Ninth Circuit,
Filed July 18, 2019**

**UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

**NORMAN DOUGLAS DIAMOND,
Plaintiff-Appellant,**

v.

**UNITED STATES OF AMERICA; DOES, Unknown
Employees of the United States,
Defendants-Appellees.**

No. 18-55376

D.C. No. 2:17-cv-06327-ODW-PJW

ORDER

**BEFORE: McKEOWN, BYBEE, and OWENS, Circuit
Judges.**

Diamond's petition for panel rehearing (Docket Entry No. 27) is denied.

Diamond's motion for publication (Docket Entry No. 29) is denied.

No further filings will be entertained in this closed case.

**Appendix D - Treasury Inspector General's
publication of details of former IRS employee Monica
Hernandez,**

Dated May 1, 2011

Treasury Inspector General's public posting:

May 1, 2011

Monica Hernandez Indicted for Making and
Subscribing a False Income Tax Return, Wire
Fraud, and Aggravated Identity Theft

On April 14, 2011, in California, Monica Hernandez
was indicted on three counts of making and
subscribing a false income tax return, six counts of
wire fraud, and one count of aggravated identity
theft.

Hernandez was an employee of the Internal
Revenue Service (IRS) and worked as a part-time
data entry clerk.¹

As part of her duties, Hernandez inputted
taxpayers' information into the IRS's computer
system. During the course of her employment with
the IRS, Hernandez stole and/or misappropriated
information of other taxpayers, listed on various
IRS forms, including Form 1099-B. This particular
form lists a taxpayer's income received and
withholdings withheld from interest and dividend
earnings. Hernandez falsified and forged Forms
1099-B to reflect her own personal information.
Although, in most cases, Hernandez did not submit
the falsified 1099-B forms with her own tax returns,
she used these forms to obtain large tax refunds. As
a result of her fraud, Hernandez was able to obtain
refunds from the IRS in the amount of \$175,144.²

¹ E.D. Cal. Indict. filed Apr. 14, 2011.

² Id.

**Appendix E - Assistant Attorney General's report to
Congress on stolen identity refund fraud,
Dated April 10, 2013**

The same Assistant Attorney General who opposed petitioner and spouse in US Court of Federal Claims and US Court of Appeals for the Federal Circuit, when the IRS did not make good on refunds due to petitioner and spouse, made this report to Congress on Stolen Identity Refund Fraud.

Assistant Attorney General's report to Congress:

STATEMENT OF
KATHRYN KENEALLY
ASSISTANT ATTORNEY GENERAL
TAX DIVISION
BEFORE THE
SPECIAL COMMITTEE ON AGING
UNITED STATES SENATE
FOR A HEARING EXAMINING
TAX FRAUD AND IDENTITY THEFT

For the public the risk is clear: SIRF crimes can and do arise in any setting where the lure of fast money puts at risk personal identifying information, including at state agencies, student loan providers, the military, prisons, companies servicing Medicaid programs - the list is growing all too long.

While the IRS will make good on any refund that is due to the taxpayer, there are unfortunately inevitable burdens and delays while this is sorted out, including a profound sense of violation. And most fundamentally, when a stolen identity is used to commit refund fraud, all taxpayers are impacted by the loss to the Federal Treasury.

**Appendix F - Declaration of Ronal Francis Guilmette,
Dated November 9, 2013**

Name: Ronal Francis Guilmette
E-mail Address: rfg@tristatelogic.com
Address: 1751 East Roseville Parkway
Apt 1828
Roseville, CA 95661
Phone Number: 916-786-7945

Witness in Pro Per

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

Norman Douglas Diamond

Plaintiff

v.

Internal Revenue Service

and

U.S. Department of Justice

Defendants.

CASE NUMBER: CV 13-8042-GHK(AGRx)

DECLARATION OF RONAL FRANCIS

GUILMETTE

IN SUPPORT OF PLAINTIFF'S COMPLAINT

Hearing Date:

Time:

Judge: The Hon. George H. King

Courtroom: 650, Los Angeles - Roybal

In support of plaintiff's Complaint, I, Ronal Francis Guilmette, declare as follows:

1. I am a witness to exhibits that I received from United States Tax Court and United States Court of Federal Claims.

2. I have personal knowledge of all facts stated in this declaration, and if called to testify, I could and would testify competently thereto.

3. On December 11, 2012, I downloaded through the Pacer system a digital PDF file of Defendant's

Appendix F

Reply in Support of Motion To Dismiss, filed September 17, 2012 in United States Court of Federal Claims Docket No. 1:12-cv-00358-CFL (or 12-358 T), Norman Douglas Diamond and Zaida Golena Del Rosario v. United States; the downloaded digital PDF file includes defendant's Exhibit 3.

4. On September 11, 2013, United States Tax Court mailed to me a copy of respondent's Exhibit 2-R in United States Tax Court Docket No. 14482-10SL, Norman Douglas Diamond v. Commissioner of Internal Revenue.

5. A social security number was visible in both exhibits.

6. The name and address of Norman Diamond were visible in both exhibits.

7. The Pacer account that I used is registered to me personally.

8. I am not a lawyer or accountant; I did not claim to be one in my Pacer Registration; and I did not claim to be one in my communications with United States Tax Court.

9. No one has informed me that I would be authorized to have Norman Diamond's social security number disclosed to me; I have not requested such authorization; and I am not aware of any reason why I would have such authorization.

10. I am prepared to make another declaration, signed and notarized if requested, with attached copies of both exhibits as received, without redaction.

11. If reimbursed for expenses, I am prepared to be deposed by any party, under oath or affirmation if appropriate.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 9, 2013 in Roseville,

Appendix F

California

SEE ATTACHED NOTARY CERTIFICATE

/s/

Ronal Francis Guilmette

Witness in Pro Per

CALIFORNIA JURAT WITH AFFIANT
STATEMENT

[x] See Attached Document (Notary to cross out lines
1-6 below)

[] See Statement Below (Lines 1-5 to be completed
only by document signer[s], not Notary)

{lines 1-6 crossed out}

State of California

County of PLACER

Subscribed and sworn to (or affirmed) before me
on this

9th day of NOVEMBER, 2013, by

(1) RONAL FRANCIS GUILMETTE

proved to me on the basis of satisfactory
evidence to be the person who appeared before
me (.) (,)

(and

(2)

N/A

proved to me on the basis of satisfactory
evidence to be the person who appeared before
me.)

{The Great Seal of the State of California}

HOLLY A. ROYE

Commission # 1975768

Notary Public - California

Placer County

My Comm. Expires May 18, 2016

Signature /s/

Signature of Notary Public

Appendix F
-- **OPTIONAL** --

*Though the information below is not required by law,
it may prove valuable to persons relying on the
document and could prevent fraudulent removal and
reattachment of this form to another document.*

Further Description of Any Attached Document

Title or Type of Document: DECLARATION OF
RONAL FRANCIS GUILMETTE

Document Date: 11/09/2013 Number of Pages: 2

Signer(s) Other Than Named Above: N/A

{Right thumbprint of signer #1 space left blank}

{Right thumbprint of signer #2 space left blank}

**Appendix G - Letter from US Court of Federal
Claims,
Dated May 1, 2014**

United States Court of Federal Claims
Howard T. Markey National Courts Building
717 Madison Place, NW
Washington, DC 20005

Office of the Clerk of Court
(202) 357-6406

May 1, 2014
Norman Douglas Diamond
3-37-7-103 Shin-machi
Ome City, Tokyo, 198-0024
Japan

Dear Mr. Diamond:

We have received your correspondence of February 10, 2014, again inquiring about when and how a document submitted by the government in Court of Federal Claims Case No. 12-358 was sealed by staff in the Clerk's Office. As explained to you previously, the exhibit to the government's September 17, 2012 Reply in Support of its Motion to Dismiss—a copy of a tax return containing personal identifiers—was sealed pursuant to Rule 5.2 of the Rules of the Court of Federal Claims:

Rule 5.2. Privacy Protection for Filings Made with the Court.

(a) Redacted Filings. Unless the court orders otherwise, in an electronic or paper filing with the court that contains an individual's social security number, taxpayer-identification number, or birth date, the name of an individual known to be a minor, or a financial account number, a party or nonparty making the filing may include only:

- (1) the last four digits of the social-security number and taxpayer-identification number;

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- (2) the year of the individual's birth;
- (3) the minor's initials; and
- (4) the last four digits of the financial account number.

The sealing of documents in compliance with Rule 5.2 is a custodial function performed by Clerk's Office staff to protect the privacy of parties appearing before the court. It may occur on the date that a document is filed, or as soon as practicable after the existence of information protected by Rule 5.2 is discovered in a filing or attachment.

This is all the information that we have on this matter. The Clerk's Office cannot respond to any further inquiries.

Sincerely,
Staff Attorney

**Appendix H - Civil Minutes of District Court,
Filed January 30, 2015**

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
CIVIL MINUTES - GENERAL**

Case No. CV Date January 30,
13-8042-GHK (AGR) 2015

Title Norman Douglas Diamond v. Internal
Revenue Service

Present: George H. King, United States

The Honorable District Judge

Beatrice Herrera None None

Deputy Clerk Court Reporter / Tape No.
Recorder

Attorneys Present for Attorneys Present for
Plaintiff Defendants

None None

Proceedings: In Chambers: Plaintiff's
Request for Compliance

On February 3, 2014, Plaintiff filed a motion for leave to file under seal a "Declaration with Additional Exhibits." (Dkt. Nos. 26-27.) On January 22, 2015, Plaintiff filed a "Request for Compliance" ("Request"). Plaintiff requests that the documents to be sealed be returned to him. (Request at 2-3.)

Based on hearsay, Plaintiff also states that a pre-trial brief dated November 12, 2013 was mailed to the court by Deborah Strom with an attached declaration of Ronald Francis Guilmette, and that Ms. Strom enclosed a self-addressed, stamped envelope so the court could return a conformed copy to her. Ms. Strom did not receive a copy. (Request at 4.) Plaintiff asks the court to mail him or Ms. Strom a conformed copy by registered mail. (*Id.* at 5.) Plaintiff encloses a \$20 bill to pay for the registered mail.

Plaintiff is advised that the court did not receive

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the pre-trial brief and therefore cannot return a conformed copy or the original.

Plaintiff's Request is GRANTED as follows:

(1) The Clerk shall mail the Plaintiff the original documents to be sealed (21 pages) and the copy (21 pages).

(2) The Clerk shall return the \$20 bill to Plaintiff.

In all other respects, Plaintiff's Request is DENIED.

Initials of Preparer bh

**Appendix I – USPS Return Receipt for Certified Mail,
Dated December 24, 2013**

USPS Form 3811:

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits

1. Article Addressed to:

Marine Pogosyan
Clerk to Magistrate Judge Rosenberg
United States Courthouse
312 N. Spring St.
Los Angeles, CA 90012

2. Article Number (*Transfer from service label*)

7012 3460 0000 9387 6363

3. Service Type

- Certified Mail Express Mail
- Registered Return Receipt for Merchandise
- Insured Mail C.O.D.

4. Restricted Delivery? (*Extra Fee*) Yes

COMPLETE THIS SECTION ON DELIVERY

- A. Signature Agent
- X /s/ Addressee
- B. Received by (*Printed Name*)
- J. Lopez
- C. Date of Delivery

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below: No

DEC 24 2013

Appendix J - Order of the United States Tax Court,

Dated December 12, 2011

UNITED STATES TAX COURT

WASHINGTON, DC 20217

Docket No. 14482-10SL

NORMAN DOUGLAS DIAMOND,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

ORDER

For cause, it is

ORDERED that pages 74 through 86, inclusive of the transcript of the proceedings that took place during the trial of this matter in Los Angeles, California, on October 26, 2011, shall be held under seal until further Order of the Court.

(signed) Lewis R. Carluzzo

Lewis R. Carluzzo

Special Trial Judge

Dated: Washington, D.C.

December 12, 2011

**Appendix K - IRS Ruling on Federal Tort Claim,
mailed March 1, 2017**

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

OFFICE OF CHIEF COUNSEL MAR -1 2017

Norman Douglass Diamond
1-10-6-201, Sakae-cho
Hamura City, Tokyo 205-0002
JAPAN

**REGISTERED OVERSEAS MAIL - RETURN
RECEIPT REQUESTED**

Re: Federal tort claim for damages in the amount of
\$10,000,000.00; IRS Claim No. 17-017,
GLS-106832-17

Dear Sir:

This is to inform you that the damage claim referenced above, which you filed under the Federal Tort Claims Act (FTCA), 28 U.S.C. §§ 346(b), 2671-2680 is denied as your claim is barred under the FTCA statutory provisions found at 28 U.S.C. § 680(c).

You may contest this determination and bring suit against the United States in the appropriate United States district court no later than six months after the date of the mailing of this notification.

Claims Management
IRS Office of Chief Counsel
General Legal Services
1111 Constitution Avenue, NW, Room 6404
Washington, DC 20224
Tele: 202-317-6999

**Appendix L - IRS publication "National Taxpayer Advocate 2011 Annual Report to Congress Executive Summary Preface & Highlights",
Dated December 31, 2011**

IRS publication:

The complexity of international tax law, combined with the procedural burden on international taxpayers, creates an environment where honest taxpayers who are trying their best to comply simply cannot. For some, this means paying more U.S. tax than is legally required, while others may be subject to steep civil and criminal penalties. Some U.S. taxpayers abroad find the tax requirements so confusing and the burden of complying with them so great that they give up their U.S. citizenship. ...

Many U.S. taxpayers abroad are confused by the complex legal and reporting requirements they face and are overwhelmed by the prospect of having to comply with them. Some are even renouncing their U.S. citizenship for that reason; about 4,000 people did so in fiscal years (Fys) 2005 to 2010. Renunciations increased more than tenfold from 146 in Fy 2008 to 1,534 in Fy 2010, with 1,024 renunciations in the first two quarters of Fy 2011 alone.