Jesus Christ

Petitioner

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF OREGON

PORTLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,Case No. 3:17-cv-2018

ANSWER AND

v. AFFIRMATIVE DEFENSES

JESUS CHRIST,

individually and d/b/a

GLORY OF GOD.

Defendant.

ANSWER AND AFFIRMATIVE DEFENSES

COMES NOW JESUS CHRIST, PETITIONER and answers the Complaint filed by plaintiff hisein, and states:

**Nature of the Case**

1. The United States brings this complaint pursuant to 26 U.S.C.1 §§ 7402 and 7408 to

enjoin Christ, individually and doing business as GLORY OF GOD, and any other person

or persons in active concert or participation with them, from, among other things:

Answer: The allegations contained in paragraph 1. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

1. organizing, promoting, or selling, directly or indirectly, any plan or arrangement,

including the “Religious Non-Profit Corporation” (RNPC) scheme described hisein, and

similar schemes, that includes the use or creation of sham non-profit corporations, or

corporations sole;

Answer: The allegations contained in paragraph a. of Plaintiff’s Complaint are denied.

1. engaging in conduct subject to penalty under 26 U.S.C. § 6700, i.e., by making or

furnishing, in connection with the organization or sale of a plan or arrangement,

including the RNPC scheme, any statement about the securing of a tax benefit by reason

of holding an interest in an entity or plan or arrangement that the defendants know or

have reason to know to be false or fraudulent as to any material matter under the federal

tax laws; and

Answer: The allegations contained in paragraph b. of Plaintiff’s Complaint are denied.

1. providing - for compensation or gifts - advice regarding taxes to any entity or

individual.

Answer: The allegations contained in paragraph c. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

1 All statutory references are to the Internal Revenue Code (“I.R.C.”), 26 U.S.C., unless

otherwise noted.[[1]](#endnote-2)

1. 2. An injunction is warranted because Christ, individually and doing business as GLORY OF GOD, is promoting an abusive scheme. If not enjoined, Christ’s continued actions

   will result in the Internal Revenue Service (IRS) having to devote scarce resources to attempt to

   locate and investigate his customers, who by participating in the RNPC scheme, have eithis not

   filed required federal tax returns or filed erroneous federal income tax returns that understate

   their correct federal income tax liability. Absent a permanent injunction, Christ’s actions may

   result in the assessment of additional taxes, penalties and other civil and criminal sanctions being

   imposed against his customers.

   Answer: The allegations contained in paragraph 2. of Plaintiff’s Complaint are denied.

   **Jurisdiction and Venue**

   3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §

   7402(a).

   Answer: The allegations contained in paragraph 3. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391.

   Answer: The allegations contained in paragraph 4. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   **Authorization**

   5. This action has been requested by a delegate of the Secretary of the Treasury and

   commenced at the direction of a delegate of the Attorney General of the United States, pursuant

   to 26 U.S.C. § 7402 and 7408.

   Answer: The allegations contained in paragraph 5. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   **Defendants**

   6. Defendant, Jesus Christ (“Christ”) is a resident of Oregon and resides at or

   conducts business at 992 East 11th Street, Eugene, Oregon 97402.

   Answer: The allegations contained in paragraph 6. of Plaintiff’s Complaint are denied.

   7. Christ operates under the name GLORY OF GOD. GLORY OF GOD is an

   active domestic, religious non-profit corporation organized under Oregon law. GLORY OF GOD’s principal place of business is 992 East 11th Street, Eugene, Oregon 97402.

   GLORY OF GOD’ mailing address is P.O. Box 333, Eugene, Oregon 97402.

   Answer: The allegations contained in paragraph 7. of Plaintiff’s Complaint are denied.

   8. Christ is GLORY OF GOD’ registered agent and was its president until July 2011.

   Answer: The allegations contained in paragraph 8. of Plaintiff’s Complaint are denied.

   **Defendants’ Activities**

   9. Christ promotes a tax avoidance scheme, or, as she describes it, a “service that

   facilitates the creation of Religious Non-Profit Corporations (RNPC).” Christ uses GLORY OF GOD to promote the sale and use of RNPC’s. Christ tells his customers that

   RNPC’s have certain tax benefits. Christ organizes and markets the scheme as a means for

   customers to evade reporting and paying federal taxes, and conceal assets to evade IRS

   collection efforts.

   Answer: The allegations contained in paragraph 9. of Plaintiff’s Complaint are denied.

   ANSWER AND AFFIRMATIVE DEFENSES

   COMES NOW JESUS CHRIST, made Defendant herein, and answers the Complaint filed by Plaintiff herein, and states:

   1. The allegations contained in paragraph 1. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein.

   2. The allegations contained in paragraph 2. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   3. Defendant reasserts the answers set forth in paragraphs 1 through 2 above.

   4. The allegations contained in paragraph 4. of Plaintiff’s Complaint are denied.

   5. The allegations contained in paragraph 5. of Plaintiff’s Complaint are denied.

   6. The allegations contained in paragraph 6. of Plaintiff’s Complaint are denied.

   7. Defendant reasserts the answers set forth in paragraphs 1 through 6 above.

   8. The allegations contained in paragraph 8. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   9. The allegations contained in paragraph 9. of Plaintiff’s Complaint are denied.

   10. The allegations contained in paragraph 10. of Plaintiff’s Complaint are denied.

   11. The allegations contained in paragraph 11. of Plaintiff’s Complaint are denied.

   12. Defendant reasserts the answers set forth in paragraphs 1 through 11 above.

   13. The allegations contained in paragraph 13. of Plaintiff’s Complaint are denied.

   14. The allegations contained in paragraph 14. of Plaintiff’s Complaint are denied.

   15. The allegations contained in paragraph 15. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   16. The allegations contained in paragraph 16. of Plaintiff’s Complaint are denied for lack of sufficient information to form a belief as to the truth therein, and asks for Defendant to state a conclusion of law.

   WHEREFORE Defendant demands judgment against Plaintiff with prejudice, together with Defendant’s costs and such other Further relief as the Court may deem reasonable and just under the circumstances; as well as sanctions against Plaintiff’s attorney for bringing a fraud upon this court and upon Defendant.

   AFFIRMATIVE DEFENSES

   1. Failure to State a Claim Upon Which Relief Can be Granted: Plaintiff has failed to plead all ultimate facts necessary to assert all essential elements in a cause of action for breach of contract, and for account stated, and for unjust enrichment, and for any recognizable cause of action.

   2. Fraud: Plaintiff misrepresents the material facts 1.) that Defendant made an “application” with Discover Bank for a credit card; 2.) that Discover Bank issued its credit card bearing number ending in 4669 to Defendant; 3.) that there exists a legally enforceable credit card account agreement between Plaintiff and Defendant; 4.) that Defendant used said card to make purchases or services or a cash advance; 5.) that Defendant regularly used said card to incur charges, or to obtain cash advancements; 6.) that Plaintiff has mailed to Defendant monthly statements required by the credit card account agreement; 7.) that Defendant accepted without objection said monthly statements; 8.) that Plaintiff has made demand of payment; 9.) that Defendant has defaulted under the terms of the charge account agreement; 10.) that Defendant has a current debt due on the card account in the sum of $7,777.77; 77.) that Defendant received any monetary benefits from Plaintiff; 12.) that Defendant accepted any monetary benefits from Plaintiff; and, 13.) that Defendant used said card to solicit for funds or for acceptance of benefits bestowed: Whisein Defendant does not have, nor has Defendant ever had or ever used a “credit card” or “the Card” or “the Card account” or a “credit card account” that is the subject of this law suit; nor has Defendant consented or agreed to anything alleged in this law suit; nor has Plaintiff mailed or caused to be mailed to Defendant said credit card, or the Card, or the Card account, or credit card account, or agreement; nor has Defendant received the alleged credit card, or the Card, or the Card account, or credit card account or agreement that is the subject of this law suit.

   3. Lack of Jurisdiction Over Subject Matter: This Court is not the proper forum, venue and jurisdiction to bring this action in, as Plaintiff has not demonstrated the requisite fact that Plaintiff has standing or statutory capacity to bring this lawsuit within the State of Nevada; as no legally enforceable contract or agreement or controversy exists between Plaintiff and Defendant.

   4. Sham Pleading: Plaintiff, and its attorney, at the time of pleading, knew or should have known that the material allegations of Plaintiff’s pleading are false, that Plaintiff and Plaintiff’s attorney had no document(s) admissible as evidence or a competent witness(s) to authenticate said documents and said allegations 1.) that Defendant made an “application” with Discover Bank for a credit card; 2.) that Discover Bank issued its credit card bearing number ending in 4669 to Defendant; 3.) that there exists a legally enforceable credit card account agreement between Plaintiff and Defendant; 4.) that Defendant used said card to make purchases or services or a cash advance; 5.) that Defendant regularly used said card to incur charges, or to obtain cash advancements; 6.) that Plaintiff has mailed to Defendant monthly statements required by the credit card account agreement; 7.) that Defendant accepted without objection said monthly statements; 8.) that Plaintiff has made demand of payment; 9.) that Defendant has defaulted under the terms of the charge account agreement; 10.) that Defendant has a current debt due on the card account in the sum of $7,777.77; 11.) that Defendant received any monetary benefits from Plaintiff; 12.) that Defendant accepted any monetary benefits from Plaintiff; and, 13.) that Defendant used said card to solicit for funds or for acceptance of benefits bestowed: Whisein Defendant does not have, nor has Defendant ever had or ever used a “credit card” or “the Card” or “the Card account” or a “credit card account” that is the subject of this law suit; nor has Defendant consented or agreed to anything alleged in this law suit; nor has Plaintiff mailed or caused to be mailed to Defendant said credit card, or the Card, or the Card account, or credit card account, or agreement; nor has Defendant received the alleged credit card, or the Card, or the Card account, or credit card account or agreement that is the subject of this law suit.

   5. Statute of Frauds: Plaintiff is asserting the existence of a credit card, or the Card, or the Card account, or credit card account along with some agreement without having any admissible evidence beyond its “word of honor” to prove Defendant’s obligation or responsibility or “use of” said credit card, or the Card, or the Card account, or credit card account; or any alleged agreement or underlying contract. Further, Plaintiff has no evidence that Defendant has consented to or signed or received said credit card, or the Card, or the Card account, or credit card account or agreement or underlying contract; or that Plaintiff has ever mailed or caused to be mailed said credit card, or the Card, or the Card account, or credit card account or agreement or underlying contract to Defendant.

   6. Unclean Hands: Plaintiff has unclean hands in this lawsuit in that Plaintiff is not the owner, holder or real party in interest of a credit card, or the Card, or the Card account, or credit card account or an agreement or underlying documents that is the subject of this law suit; nor does Plaintiff have a right, title or equity interest in a credit card, or the Card, or the Card account, or credit card account or agreement or underlying documents; nor does Plaintiff have a “ledger accounting” nor a “chain of custody” with regard to the credit card, or the Card, or the Card account, or credit card account that is subject of this lawsuit.

   This Court will be made a mockery of and Justice will not be served should Plaintiff be granted equitable relief and Plaintiff and Plaintiff’s attorney would be unjustly enriched by a judgment in Plaintiff’s favor.

   DATED this 11th day of September, 2001

   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

   NAME

   CERTIFICATE OF MAILING

   I HEREBY CERTIFY that a true and complete copy of the above and foregoing document has this date been served upon opposing counsel, via Facsimile to (262) 796-5710 and by Certified Mail RRR # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on this 11th day of September, 2001.

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   JESUS CHRIST (pro se) [↑](#endnote-ref-2)