

UNITED STATES TAX COURT

ALPHONSE MOURAD,)	Docket No. 18038-05L
)	
Petitioner,)	PETITIONER ALPHONSE
)	MOURAD'S OPPOSITION
v.)	TO THE IRS MOTION
)	TO DISMISS
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

The Petitioner, Alphonse Mourad, who is homeless and indigent and who has been determined to be indigent by the U.S. Tax Court on October 12, 2005, and the U.S. Bankruptcy Court, as well as the First Circuit Court of Appeals, moves this Honorable U.S. Tax Court (Gerber, C.J.), to deny the IRS Motion To Dismiss his (Mourad's) challenge to the 1997 taxes that is incorporated into Mourad's timely September 21, 2005 filed Petition challenging the IRS levies for the tax years 1995 and 1999.

Mourad says that the IRS, by its attorney, Teresa McLaughlin, at the September 16, 2004 argument before the First Circuit Court of Appeals, intentionally, deliberately, falsely and fraudulently stated that the Buyer of the complex, Beacon Residential Properties, applied for the tax credits and obtained the tax credits from the Massachusetts Housing Authority in 1998.

In fact, Trustee Gray, as the Court designated owner, first applied for the tax credits in August of 1997, when Mourad was still V&M's sole shareholder. Trustee Gray had to apply for tax credits because only an owner, who owns the land and the building for ten uninterrupted years, qualifies for he tax credits under 26 U.S.C. sec. 42. The Bankruptcy Court (Kenner. J.) designated Gray as the owner with site control so that the Trustee could apply for the tax credits. The prospective purchaser, Beacon Residential

Properties could not qualify for the tax credits because Beacon did not have site control or ten years of uninterrupted ownership.

On December 18, 1997, Beacon Residential Properties bought V&M Management's property with Mourad's tax credits, paying not one dollar out of pocket, as its President Harold Cohen admitted, borrowing \$4 million against the \$12 million tax credits and spending \$8 million on rehabilitation, in effect, taking or stealing Mourad's \$12 million tax credit and fifteen years of Mourad's life. Beacon Residential Properties stole Mourad's tax credit, under the guise of buying the property from the bankruptcy trustee, and destroyed Mourad's life, leaving Mourad indigent at the age of sixty.

Those tax credits were a \$12 million asset of the bankrupt V&M Management, Inc. corporation, and should have been awarded to V&M Management, Inc., and should have flowed to the sole shareholder of that Chapter S corporation, the undersigned Alphonse Mourad. Had those tax credits properly flowed to Mourad, and not been wrongfully shifted to or stolen by Beacon Residential Properties as part of the Court-approved and confirmed plan and transaction between V&M Management Trustee Gray and Beacon Residential Properties, Mourad would have received millions in profit and would have been able to pay the IRS the taxes on the capital gains. But since Trustee Gray was designated the owner, Gray made the first one-stop application for the tax credits, and then transferred those tax credits to Beacon Residential Properties for no money.

Mourad cannot be assessed taxes if he was denied the benefits of the tax credits and tax treatment as a Subchapter S shareholder of the bankrupt V&M Management, Inc. At the end of the First Circuit's October 20, 2004 decision, Exh. "8," the Court writes that "had the Trustee sought to obtain a tax credit in 1997, it would have been granted," at p. 32. The problem is that the First Circuit misunderstood the fact that Trustee Gray did apply for the tax credit in 1997, and the first \$1 million installment of the \$12 million tax credit was awarded to the Joint Partnership of Gray and Beacon Residential Properties in

1997, see September 9, 1997 letter by the Beacon Companies, Exh. “18,” and August 26, 1997 letter re: One Stop Application, Exh. “17,” and the September 26, 1997 Order Confirming the Plan, Exh. “20,” and September 26, 1997 Transcript Exh. “19.”

That tax credit properly belonged to Mourad, the sole shareholder of the Subchapter S corporation, V&M Management, Inc. Without that tax credit, Mourad cannot possibly be expected to pay the assessed taxes.

In further support, Petitioner Mourad says and verifies as follows:

1. On September 21, 2005, the Petitioner filed his Petition, Exh. “1,” challenging the IRS’s Notice of Levy and Notice of Determination Concerning Collection Action for tax years 1995 and 1999. Incorporated into Mourad’s Petition was the Petitioner’s challenge to the 1997 Tax Assessment as well.
2. On November 16, 2005, the Respondent, IRS Commissioner, moved to dismiss the Petitioner’s challenge to the 1997 taxes, on the grounds that no notice of determination for the tax year 1997 was sent to the petitioner Exh. “2.” The Motion To Dismiss, sent to the undersigned by Senior Attorney Louise Forbs, was missing pg. 2, as the copy received is the copy being produced as an exhibit, minus pg. 2. The Petitioner would request Attorney Forbs to check her own file to make sure that she sent pg. 2 to the Court, and to send the undersigned the missing pg. 2. The undersigned reserves the right to supplement this opposition, pending upon what the missing pg. 2 says.
3. The reason this Court should deny the Commissioner’s Motion to dismiss, and the reason the Petitioner incorporated his challenge to the 1997 taxes, in his September 21, 2005 petition, is that, on the same day, April 13, 2005, the IRS sent the Petitioner the Final

Notice of Intent to Levy for 1995 and 1999, the IRS sent, in the same mailing, a Notice, No.3174, that \$335,290.70 was owed for 1997. All three notices were mailed in the same envelope, on the same April 13, 2005 day.

4. The problem arises from the Commissioner's earlier, 9/04/04 Notice of Levy for the 1997 tax year in the amount of \$310,484.11. This 1997 tax determination was the subject of a pending decision by the First Circuit Court of Appeals on Mourad's Appeal in No. 03-2367. That appeal was argued September 16, 2004. At that September 16, 2004 hearing, Exh. "3," one Judge (Lynch) thought the IRS deficiency was only \$150,000-\$190,000 (Tr.12). Judge Lynch also inquired whether there would be any other income after the 1997 sale (Tr. p.22). IRS Attorney McLaughlin replied only "odds or ends," Tr. p. 23. However, Trustee Gray sent the undersigned Alphonse Mourad a 1999 K-1 for \$536,931 and the IRS assessed that same \$536,931. That is, the IRS is wrongfully assessing Mourad \$536,931 on 1999 taxes- two years after Gray sold the property on December 18, 1997, a year after V&M Management, Inc. was formally dissolved on August 31, 1998, and after Bankruptcy Court Judge Kenner entered a Final Decree closing the V&M Management, Inc's. bankruptcy on December 23, 1998. According to the appealed, July 2, 2003 decision of the U.S. Tax Court, No. 7873-01, 121 T.C. No. 1, the 1997 deficiency was \$189,745. However, by the time Mourad's appeal was argued before the First Circuit, the IRS had filed the 9/04/04 levy in the sum of \$310,484.11. As of 1/26/06, the IRS has sent another notice saying the amount is now \$367,449.90.
5. The First Circuit's October 20, 2004 decision in Mourad v. Commissioner of Internal Revenue, 387 F.3d.27 1st (Cir. 2004), Exh. "8," is critical to the correct determination of this present petition. A short background will help put the facts in the proper perspective.

6. In 1984, Alphonse Mourad became the sole shareholder of V&M Management, Inc. – owning 100% of the stock in that Chapter S corporation. At that time, V&M Management, Inc. operated 276 units of Sec. 8 housing in lower Roxbury, MA. In 1987, V&M Management, Inc. renamed the apartment complex after the imprisoned Nelson Mandela to support his freedom, and the complex became known as the Mandela Apartments. V&M Management, Inc. ran a series of programs, medical, social, and athletic, to empower the young African-American community that resided in the complex.
7. For the twelve year period, 1984 to 1995, that V&M Management, Inc. [owned by its sole shareholder, Alphonse Mourad] ran the complex, Mourad refinanced and personally guaranteed the various loans that V&M Management, Inc. and Mourad had to take out to keep the complex financially afloat, with Mourad’s goal of turning the development over to tenant ownership.
8. Having owned the property for ten, uninterrupted years and having satisfied the requirement for applying for a low income tax credit under 26 U.S.C. § 42, V&M Management, Inc. was prepared to apply for the low income housing tax credit.
9. Financial, property tax issues and an impending foreclosure of a third mortgage, securing a fraudulent note, prompted V&M Management, Inc. to file for Chapter 11 bankruptcy protection in January 1996.
10. Upon the Joint Motion of three governmental entities, the Boston Redevelopment Authority., City of Boston and Massachusetts Department of Revenue, the Bankruptcy Court, (Kenner, J.), Exh. “11,” appointed Stephen Gray as Chapter 11 Trustee of V&M Management, Inc. on April 2, 1996, Exh. “14,” and deprived V&M Management, Inc. of its opportunity to reorganize and refinance its debt, and to apply for the low-income tax

credit, with its considerable, and valuable Roxbury property base, thus removing Mourad and depriving Mourad of his property, as Mourad had become a pain to the powerful political forces in the City of Boston and State of Massachusetts.

11. As Chapter 11 Trustee, Stephen Gray stepped into the shoes of V&M Management, Inc. Within the first month of his appointment, Trustee Gray had the property appraised, and that appraisal came in at \$100,000. At that reduced value, the bankrupt's estate would have been deemed insolvent, for the 276 residential units with \$3 million in annual HUD subsidies. Gray's appraisal failed to even acknowledge that the City of Boston assessed and taxed V&M's real estate alone at \$9,700,000.
12. Trustee Gray's intention was to sell the property on the auction block, and there would have been no profit realized from that auction sale, and no taxes generated either.
13. As the President and sole shareholder of V&M Management, Inc., Mourad responded to Gray's \$100,000 appraisal and immediately offered to buy the bankrupt estate back for \$5,500,000. Gray did not accept Mourad's offer. Instead, Gray joined forces with Beacon Residential Properties and, using Mourad's February 16, 1996 appraisal for \$12 million, done by Appraiser Frank Pietroski, applied for a low-income tax credit Exh. "16."
14. Under the IRS regulations, a tax credit is limited to the highest appraised value. Gray's \$100,000 appraisal would not have qualified Gray for a \$12 million tax credit. Rather, it was Mourad's \$12 million appraisal that supported the tax credit awarded to Gray and Beacon Residential Properties. As the only ten year owner, Mourad, and not Gray or Beacon Residential Prosperities, should be entitled to the \$12 million tax credit.
15. After a year and a half of contested bankruptcy proceedings, the Court (Kenner, J.) held a hearing on September 26, 1997, Exh. "19," on the competing reorganization plans and

approved a final reorganization plan promoted by Trustee Gray and Beacon Residential Property that same September 26, 1997.

16. Just prior to the Court's approval of Trustee Gray's backed plan, Trustee Gray applied for the low income housing tax credit. Gray's August 26, 1997 letter, Exh. "17," and One-Step Application was Exhibit 8-J as a part of the Tax Court record and the record appendix before the First Circuit, and incorporated herein. A September 9, 1997 letter, Exh. "18," by the Beacon Companies also referenced this August 1997 application for the \$1 million in low income housing tax credits, incorporated herein as well.
17. At the September 26, 1997 hearing on the reorganization plans, Exh. "19," Trustee Gray's Attorney, Paul Moore, reminded the Court that Ms. Gumble, the Director of the Massachusetts Department of Housing and Community Development, testified that a "owner has site control" and that as Trustee, Gray has "legal title to the property," Transcript, p. 73.
18. The Court (Kenner, J) reiterated that "Mr. Gray is V&M Management. He is the Chapter 11 Trustee duly authorized. No one but Mr. Gray can speak for the debtor at this point and the debtor owns the real estate," Transcript, p. 73.
19. Attorney Ricotta then reminded the Court that "Mr. Gray was a co-applicant on the tax credit application," Transcript, pp. 73-74.
20. The Court (Kenner, J.) found that Trustee Gray "has site control as an owner. He is the owner in his capacity as Trustee of the debtor," Transcript, p. 77.
21. Having found Trustee Gray as the site-control owner, the Court then confirmed the Trustee Gray's supported plan to sell the property to Beacon Residential Properties Limited Partnership, based upon the Trustee's site control ownership and August 1997 application

for the tax credits on behalf of the debtor, V&M Management, Inc. The first \$1 million in tax credits was approved in 1997, not 1998, as the First Court mistakenly says, at 31.

22. The reorganization plan having been confirmed on September 26, 1997, the tax credits had to have been approved in 1997, to secure the funds for the three consecutive years (1997, 1998, 1999) installments of payments to the debtor's (V&M's) creditors.
23. Had the tax credit not been approved in 1997, with Stephen Gray as the Court appointed Trustee and site-control owner, Stephen Grey could not have deeded the property to Mandela Homes Limited Partnership and Beacon Residential Property Limited Partnership on December 18, 1997, Tax Court, Exh. 9-J, see Exh. "21."
24. Under the low income tax credit statute, 26 U.S.C. § 42 (d)(2)(B)(ii), the applicant must have ten years of uninterrupted ownership of the property to qualify for the tax credits. This is confirmed by the Commissioner's May 2, 2002 Tax Court Trial Memorandum, at p. 4. Obviously, Trustee Gray, appointed only on April 2, 1996, did not own the property for ten uninterrupted years to qualify for the tax credits, when he applied for the tax credits in August 1997.
25. Gray's ownership was less than two years, and the tax credits granted to the new owners are invalid or fraudulent. Or, if V&M Management, Inc. did not qualify for the tax credits or apply for same, then Trustee Gray's standing in V&M's shoes could not have qualified for the tax credits either. But, in fact, only subchapter S V&M Management, Inc, through it's sole shareholder, Mourad, qualified as the only uninterrupted ten-year owner of the property. Without Alphonse Mourad's participation or joiner in the application for the tax credits to take advantage of Mourad's twelve years of uninterrupted ownership, to qualify for the tax credits, there are no valid tax credits.

26. On the other hand, if Trustee Gray, standing in the shoes of the debtor V&M Management, Inc., by virtue of his April 2, 1996 appointment, also became the “owner” of the debtor’s property, as the Bankruptcy Court (Kenner, J.) so ruled at the reorganization hearing on September 26, 1997, Exh. “19,” then Mourad no longer “owned” the property and no longer could be assessed for taxes on property he no longer owned or had not owned since Trustee Gray was appointed on April 2, 1996 and stepped into V&M Management’s shoes on that April 2, 1996 date.
27. Trustee Gray cannot step into V&M Management’s shoes on April 2, 1996, run and operate V&M Management, Inc., collect all the rents and pay all (or some of) the bills and distribute no income to the former sole shareholder, Alphonse Mourad, and then expect that tax to be passed through to Mourad personally, because V&M was a Sub Chapter S corporation.
28. The First Circuit’s February 24, 2003 decision, In Re: V&M Management, Inc., 321 F.3d 6 (1st Cir. 2003), Exh. “24,” with Judge Torruella sitting on that panel, affirmed the Bankruptcy Court’s ruling that Mourad lacked standing and lacked an equity interest in the debtor to pursue his claims against the Trustee and debtor’s prior counsel. The First Circuit’s February 24, 2003 ruling that Mourad lacked standing or an equity interest is totally inconsistent with the First Circuit’s October 20, 2004 ruling, Exh. “8,” that Mourad was still the sole shareholder of V&M Management, Inc. for purposes of being assessed taxes on Chapter S passed through income and gains that Mourad never received. That is, Mourad v. C.I.R., supra contradicts In re: V&M Mangement, Inc., supra, and vice versa. Either Alphonse Mourad is an owner or holder of an equity interest, or Alphonse Mourad is not. Judge Torruella sat on both Panels and he should have been familiar with the First

Circuit's February 24, 2003 decision. Under the First Circuit's October 20, 2004 Ruling that Mourad is the Chapter S Taxable Taxpayer, that is a sufficient interest to give Mourad standing to pursue his legitimate claims against Trustee Gray and Hanify & King, that the First Circuit, on February 24, 2003, denied without hearing or oral argument, as the case was "Submitted."

29. It is illogical, unfair and a misapplication of the tax code to assess taxes against a sole shareholder of a bankrupt Chapter S corporation, when the shareholder of the debtor is not the site owner or operator of the property (Trustee Gray was), or the person deeding the property to the new owners (Trustee Gray was). Only the true owner can execute a valid deed and convey the property to the new buyers. That was Trustee Gray, not Alphonse Mourad, on December 18, 1997. Gray, as Trustee, should have been assessed the taxes and not Mourad, as Gray sold the bankrupt V&M Management, Inc. estate, deeded the property and secured the tax credits for the debtor's creditors. Mourad got nothing. It is not possible that Mourad is saddled with the substantial taxes- \$539,754, on \$2,625,485 in profits Mourad did not receive. The IRS Code may have its oddities, quirks, and irrationalities, but it cannot be this odd, quirky or irrational. This Tax Court cannot allow such an absurd or perverse result to stand.
30. If Mourad is personally liable for the taxes, (on unreceived capital gains), then he is entitled to the low income tax credits. Trustee Gray and Beacon Residential Properties cannot validly take advantage of the tax credits, as neither owned the property for the requisite, statutory, uninterrupted ten years, and cannot take the proceeds of the sale of those credits and pass through the taxes to Mourad, simply because the shareholder and S corporation are separate tax entities. Once the Bankruptcy Court appointed Gray as

Trustee, he stood in V&M Management's shoes and become the owner/operator/site controller of the property. Mourad, as the sole shareholder, lost his equity and standing. If Mourad had no standing or equity -- findings/rulings affirmed by the First Circuit on February 24, 2003, In re: V&M Management, Inc., 321 F3d 6 (1st Cir. 2003), Exh. "24," then Mourad cannot be assessed taxes on property he no longer owned, operated, controlled or had an equitable interest in.

31. In her September 16, 2004 First Circuit argument to the panel, Exh. "7," IRS Attorney McLaughlin stated that the buyers of the complex applied for the housing tax credits and obtained them for the 1998 tax year, and that V&M Management, Inc. never applied. Ms. McLaughlin then furthers her misrepresentations when she says that "nobody for the tax year 1997 ever applied to the state and the application was granted for the year 1998, when V&M Corporation didn't own the complex," Transcript, p. 20.
32. The Court then agrees, adding "Right, right, right .. there's a mismatch in time," Transcript, P. 20, lines 22-23.
33. This is wrong. Trustee Gray was a "co-applicant" for the tax credits in August 1997. See his August 26, 1997 letter, Exh. 8-J and the September 26, 1997 confirmation hearing, Transcript, pp. 73-74. That 1997 application was approved in 1997, or else the September 26, 1997 confirmed plan and December 18, 1997 Trustee Gray executed deed, Exh. "21," would not have transferred the property/assets, including the tax credits, in 1997.
34. The Bankruptcy Court found Trustee Gray as the "site control/owner," Transcript, at 77.
35. Having had all its assets sold under the September 26, 1997 confirmed plan, on December 18, 1997, the April 2, 1996 appointed Trustee Gray did not pay any state corporation fees and V&M Management, Inc. was dissolved on August 31, 1998, Ex. 21-J.

36. Dissolved on August 31, 1998, the dissolved V&M Management, Inc. would not be entitled to any 1998 tax credits, thus supporting the view that the tax credits were approved and obtained and used in 1997 – not the 1998 year of V&M’s dissolution.
37. There were good reasons that Mourad did not terminate V&M Management, Inc.’s S Chapter status, and that was V&M Management, Inc.’s ability to apply for and obtain \$12 million in tax credits -- an asset to the S corporation that had owned the property for over ten uninterrupted years, and the only entity statutorily eligible for the credits.
38. The real issue here is what happened to the profit on the sale and Mourad asks this Court to investigate this important issue.
39. How could a Subchapter S corporation generate, in 1999, another \$536,000, when the property was sold on December 18, 1997, and when V&M Management was dissolved on August 31, 1998. Where did the \$536,000 come from?
40. V&M Management filed for bankruptcy on January 1996. On April 2, 1996, the Bankruptcy Court appointed Stephen S. Gray as the Chapter 11 Trustee, and Trustee Gray became the owner of V&M Management, Inc. as the Bankruptcy Court so ruled at the September 26, 1997 reorganization confirmation hearing that Mourad no longer “owned” the property, since Gray stepped into the owner’s shoes on April 2, 1996.
41. If Mourad no longer owned the property and no longer had any control over the corporate assets after Gray was appointed Trustee on April 2, 1996, and therefore had no equity interest, Mourad certainly had no control on December 18, 1997 when Trustee Gray deeded the property to the Mandela Homes Limited Partnership and Beacon Residential Properties Limited Partnership.

42. Yet, despite being ousted from control by virtue of the April 2, 1996 appointment of a Chapter 11 Trustee, the IRS continued to assess Mourad taxes for 1997, and now 1999. V&M Management, Inc. was dissolved on August 31, 1998. But Mourad, being removed from his position by the Court's April 2, 1996 appointment of Gray as the Chapter 11 Trustee, received no income or funds from Gray or V&M Management from that date.
43. Yet, the IRS, in the most illogical, unfair and egregious application of the tax code, assessed Mourad's 1997 taxes of \$189,745 that have escalated to \$367,449.90 as of 1/26/06 and 1999 taxes of \$207,385 as of the 8/24/05 Levy.
44. The IRS cannot assess a 1996 dissolved bankrupt Subchapter S corporate president \$189,745 in taxes for 1997, the year after a Chapter 11 Trustee was appointed on April 2, 1996, and \$207,385 for 1999, the year after the corporation was dissolved in 1998, and two years after the December 18, 1997 sale.
45. In an April 12, 2000 decision of the Bankruptcy Appellate Panel for the First Circuit, appeal involving Mourad v. Stephen Gray, BAP No. 98-095, the BAP (de Jesus, J.) specifically noted that Mourad could and should present this argument to the IRS that since Gray was appointed the Chapter 11 Trustee, and became V&M's owner of record, or its beneficial owner, then Mourad is relieved of paying taxes (p.7, n. 6). See April 12, 2000 decision, Exh. "13." This is exactly the position Mourad in now argues before the IRS and this Tax Court.
46. At the September 26, 1997 Confirmation Hearing, Exh. "19," the IRS's withdrawal of its objection to the plan is written into the Confirmation Order, p. 6. The IRS cannot now come after Mourad for taxes it claims he owes when the IRS withdrew its objection. The

IRS is now seeking to collect double taxes, the taxes it received from Trustee Gray and the taxes it now claims Mourad owes.

47. Despite the formal dissolution of V&M Management, Inc. on August 31, 1998, Trustee Gray continued to use the dissolved corporation for his own personal transactions. In fact, Trustee Gray filed a July 18, 2000 Statement saying he continued to hold \$121,974.27 from a dissolved corporation to pay himself, Exh. "27."
48. The Court's failure to look at the record or to order an investigation as to how V&M Management, Inc. could generate a \$536,931 profit in 1999 and pass that profit onto the Subchapter S shareholder, Alphonse Mourad, without giving Mourad any money, and without giving Mourad any of the \$121,974.27 Trustee Gray still held on July 18, 2000, has made Mourad a victim of gross bankruptcy fraud and indigent for life.

CONCLUSION

49. The Bottom line is that the Petitioner, Alphonse Mourad, is in poor health, indigent and was evicted from his apartment of 23 years this past spring of 2005, Exh. "28," made so by the egregious actions and rulings of the U.S. Bankruptcy Court, the First Circuit Court of Appeals, and the IRS.
50. Mourad was removed from his position as President/owner of V&M Management, Inc. on April 2, 1996, when the Bankruptcy Court appointed Stephen Gray as the Chapter 11 Trustee.
51. On September 26, 1997, the Bankruptcy Court approved the Trustee supported Confirmation plan that required Trustee Gray to have ten years of uninterrupted site ownership of the property. Gray deeded the property to Beacon Residential Properties on December 18, 1997, and V&M Management was dissolved on August 31, 1998.

52. Yet, the IRS continued to assess 1997 and 1999 taxes against Mourad when Mourad lacked any control over the management or income of V&M property, and when Mourad received not one red cent of money from the rental income generated from V&M's property.
53. Mourad asks this Court to examine the record and the facts and to ward him the \$12 million tax credit out of which he could pay the assessed taxes and the \$2.6 million in profit from the 1997 sale and profit from the 1999 tax credit (\$536,000), and/or to forward this matter to the IRS for criminal investigation to determine how a Bankruptcy Court appointed Trustee on April 2, 1996, could have ten years of uninterrupted ownership of the bankrupt estate, for purposes of obtaining the low income tax credit in 1997, and then pass that benefit onto the new owner, Beacon Residential Properties.
54. If the Court denies Mourad's claims over the 1997 taxes, the main component of the trial that relates to 1999, as the 1999 profit came out of the 1997 tax credit, then Mourad protest's the Court's ruling and says that no trial is necessary, if the Court unduly restricts Mourad's presentation of his Petition to show the true facts behind how a Subchapter S Corporate President receiving no monies could owe such substantial sums to the IRS..

Alphonse Mourad
P.O. Box 882
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March 9, 2006

ALPHONSE MOURAD,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

MOURAD'S ATTACHMENTS TO HIS OPPOSITION/ CROSS-MOTION

1. **September 21, 2005 Mourad's Petition**
2. **November 16, 2005 IRS Motion To Dismiss**
3. **March 21, 2001 Judge Kenner Order Allowing Waiver of Filing Fees Based Upon Mourad's Indigency.**
4. **April 13, 2005 Final Notice of Levy for 1995 and 1999**
5. **April 13, 2005 Notice for 1997**
6. **September 4, 2004 Notice of Levy for 1997**
7. **September 16, 2004 Transcript of Oral Argument before First Circuit**
8. **October 20, 2004 Decision in Mourad v. C.I.R., 387 F.3d 27 (1st Cir. 2004)**
9. **July 2, 2003 Decision of Tax Court, No. 7873-01, 121 A.C. 1, Mourad v. Internal Revenue Service**
10. **January 26, 2006 IRS Notice for 1997 taxes due of \$367,449.90**
11. **Joint Motion of BRA, DOR and City of Boston for Appointment of Trustee in V&M Management, Inc., with April 1, 1996 Transcript**

12. **Mourad's Amended Opposition to Joint Motion to Appoint Trustee in V&M Management, Inc.**
13. **April 12, 2000 B.A.P. Decision in Mourad v. Gray, BAP No. 98-095.**
14. **April 2, 1996 Order Appointing Stephen Gray as Chapter 11 Trustee of V&M Management, Inc.**
15. **Gray's April 1996 Appraisal for \$100,000**
16. **February 16, 1996 Appraisal of \$12 million by Frank Pietroski**
17. **August 26, 1997 letter re One Step Application for low income tax credits**
18. **September 9, 1997 letter by Beacon Companies**
19. **September 26, 1997 Transcript of Bankruptcy Court Confirmation Hearing, pp. 73-77**
20. **September 26, 1997 Order Confirming Joint Plan of Reorganization, (Kenner, C.J.)**
21. **December 18, 1997 Deed, Trustee Gray to Mandela Homes and Beacon Residential Properties**
22. **May 2, 2002 Commissioner of I.R.S. Tax Court Memorandum.**
23. **December 4, 1998 Decision of Judge Kenner finding that Mourad had no stake in the case or standing.**
24. **In re V&M Management, Inc. Debtor, 321 F.3d 6 (1st Cir. 2003)**
25. **Secretary of the Commonwealth Statement of 8/31/98 Dissolution of V&M Management, Inc.**
26. **1999 K-1 Profit loss Statement signed by Stephen Gray**
27. **July 18, 2000 Statement by Trustee Gray, holding \$121,974.27**
28. **Findings for landlord in Granada Highland v. Evicted Tenant, Alphonse Mourad, Malden District Court, C.A. No. 05-50-SU-123, (March 24, 2005)**

UNITED STATES TAX COURT

ALPHONSE MOURAD,)
)
 Petitioner,) Docket No. 18038-05L
)
 v.)
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

CERTIFICATE OF SERVICE

Alphonse Mourad, hereby certifies that he has served a copy of PETITIONER ALPHONSE MOURAD'S OPPOSITION TO THE IRS MOTION TO DISMISS, by first class mail on March 9, 2006 upon following party(s):

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