

UNITED STATES TAX COURT

DOCKET NO. 18038-05L

<u>ALPHONSE MOURAD,</u>	)	
	Petitioner	) ALPHONSE MOURAD'S MOTION
v.	) PROTESTING JUDGE GALE'S	
<u>COMMISSIONER OF INTERNAL</u>	) FAILURE TO RENDER A DECISION	
<u>REVENUE,</u>	) IN OVER TWO YEARS FROM THE	
	Respondent ) TRIAL, PLACING ALPHONSE MOURAD	
		IN FINANCIAL, LIFE AND HEALTH
		RISKS

TO: Clerk, The United States Tax Court  
Room 428  
400 Second Street, N.W.  
Washington, DC 20217

FOR: THE HONORABLE JOSEPH H. GALE, JUDGE, U.S. TAX COURT

The Petitioner, Alphonse Mourad, protests, moves and pleads with this Honorable Court (Gale, J.), to expeditiously decide this case and his fate, as it is over two years since the case was tried on May 21, 2007 in Boston, MA, and Alphonse Mourad is suffering financial and health stresses from the failure to render justice, placing Mourad at risk of greater loss and his inability to afford health insurance or the multiple medications he was taking but cannot afford to pay for them now.

The parties submitted their post-trial briefs on August 15, 2007. Alphonse Mourad, 64, indigent and in poor health, has been living with this case hanging over his head for over the past two years. He cannot handle the financial pressures of the enormous tax liabilities assessed against him personally for 1999 K-1

income never received by Mourad, but received by the Bankruptcy Trustee for V&M Management, Inc. When the IRS assessed the 1997 taxes that is the subject of this case, Mourad's tax was \$189,745. As of June 30, 2009, that 1997 tax, with interest and penalties, is \$434,917.53. When the IRS assessed the 1999 taxes, that tax was \$107,502.02. As of June 30, 2009, the IRS has assessed interest and penalties of \$264,350.40.

1997 Tax	6/30/09 Assessed
\$189,745	Penalties and Interest
	\$434,917.53
1999 Tax	
<u>\$107,502.02</u>	<u>\$264,350.90</u>
<u>Total \$297,147</u>	<u>699,268.43</u>

Alphonse Mourad, the first Arab immigrant to own 276 units of affordable Section 8 housing with 1,500 tenants in Roxbury, MA, known as the Mandela Apartments, renamed after President Nelson Mandela, and an entrepreneur, cannot continue his life without this decision. A person owing \$700,000 in IRS taxes, interest and penalties, cannot start or do any business, cannot own any property in his name, cannot secure credit to operate a business, and is stymied and paralyzed in his life choices by Judge Gayle's failure to decide. A tax payer, or any U.S. Citizen, and Mourad is a U.S. Citizen, should not have to wait this long for a fully

briefed case, and has become a victim of a court system incapable of rendering expeditious justice.

The public and legislative leaders should be made aware of this delay, and the U.S. Congress should enact legislation mandating that judicial decisions should not exceed this two year mark. Is this delay because Mourad is Pro Se or because he has exposed the corruption of the U.S. Bankruptcy Court and the First Circuit Court of Appeals in failing to look at the record, as promised, as detailed in Mourad's August 15, 2007 Brief, at pp 16-19. That failure to look at the record on the tax credits cost Mourad his sixteen year investment in the V&M Management, Inc. that owned the Mandela Apartments.

This Court must not forget these tax liabilities on Mourad's Subchapter S Corporation is for profit that Mourad never received, but that the Bankruptcy Court appointed Trustee for V&M Management, Inc. Stephen S. Gray, received and then sold the property to Beacon Residential Properties, along with the \$12 million tax credit, that enabled Beacon Residential to profit from the acquisition, Trustee Gray made \$2.7 million profit from the sale. The \$12 million tax credits can only be awarded to a ten year property owner, and only Mourad's, company V&M Management, Inc., was statutorily qualified, 26 U.S.C §42, but the Bankruptcy Court allowed the Trustee to transfer the tax credits to Beacon Residential, and not to Mourad. Had Mourad properly received the

\$12 million in tax credits, he could afford to pay the IRS. Rather, Beacon Residential gets the \$12 million tax credit, and escapes tax liabilities shifted to Mourad. That is wrong, unjust and corrupt.

The First Circuit Panel of Judges, Turreualla, Lynch, and Coffin, that ruled against Mourad, Mourad v. Commissioner of Internal Revenue, 387 F.2d.27 (1<sup>st</sup> Cir. 2004), contradicted its earlier 2003 decision in In Re V&M Management, Inc. 321 F.3d.6 (1<sup>st</sup> Cir. 2003), as explained in Mourad's brief, at p.27. If Mourad was not an equity owner in the subchapter S V&M Management, Inc., then Mourad could not be assessed these taxes, interest and penalties. The public should be made aware that the same judges are making inconsistent rulings that raises a question of their competency or memories. Maybe there should be a memory test for federal judges.

Judge Gale's failure to render a decision has jeopardized Alphonse Mourad's physical and financial health, Mourad cannot afford to carry health insurance, and cannot afford to fulfill his drug medications. His life and health are being ruined, while he awaits the court's decision. And, while he waits- two years and counting, the IRS interest and penalties continue to accumulate. There should be legislation eliminating the penalties and interest while waiting judicial action. This is something Mourad will not be able to recover from.

The question is does Judge Gale have any other cases that have remained undecided for this long, and why must Alphonse Mourad be a victim of this extraordinary delay. Is it because he has challenged the federal judges who have inconsistently ruled against him. That smacks of judicial corruption, cover-up, and incompetence.

Alphonse Mourad is concerned that Judge Gale's background, having worked with N.Y. Democratic Senator Moynihan, may be biased or conflicted in that Mourad has opposed the Democratic Party's gentrification of the Roxbury section of Boston. For more information and background on this history, see Mourad's web site, [www.alphonsemourad.com](http://www.alphonsemourad.com). Type the link into the browser and go to The Democratic Party button. Also, scroll down the home page of the web site and click on the pictures of the players, Senator Kerry, Senator Kennedy, Attorney General Scott Harshbarger, Mayor Menino, Mayor Flynn, Governor Dukakis, and former HUD Secretary Henry Cisneros for more information about each party.

It was the agenda of certain members The Democratic Party to oust Mourad from the Mandela Development in order to gentrify the Lower Roxbury area and carry out their plan for urban renewal. These governmental entities have been at odds with Mourad since he had supported the incorporation of Lower Roxbury, for it to become its own city, back in 1987, and for re-naming the development "Mandela" with a large 70 foot sign placed upon the building in

honor of Nelson Mandela. Mourad's plan was to build a new, multicultural community over thirty acres of land that was owned by the Boston Redevelopment Authority and the City of Boston. He would rehabilitate the housing and offer its current residents and other working class poor, the right to much more than affordable housing - he would offer them home ownership. This plan was obviously not well received by the governmental entities. Click on Nelson Mandela's picture on Mourad's web site for more information regarding the Mandela Incorporation.

Mourad further believes that Judge Gale has had a difficult time making a ruling in this case for the following reason: A Panel of Three Judges (Judge Torruella, Circuit Judge; Judge Lynch, Circuit Judge; and Judge Coffin, Senior Circuit Judge) Denied Alphonse Mourad's Motion on August 10, 2005 FOR RECONSIDERATION AND COVER UP TO PROTECT I.R.S ATTORNEY, TERESA McLAUGHLIN'S FRADUAL STATEMENTS. These fraudulent statements cost Mourad \$12,000,000 in tax credits that should have been awarded to him, as well as \$2, 624,554 in capital gains he never received either. The IRS attorney made fraudulent statements to the three Judges. One of them was that Beacon Residential Properties applied for the \$12,000,000 tax credit in 1998, when in fact, Trustee Stephen Gray, who was appointed the owner of V&M Management by Judge Carol J. Kenner, applied for the tax credit and was approved for it in 1997. For Judge Gale to rule in Mourad's favor, he would

have to overturn and uncover the corruption that had taken place by the three other Panel Judges and IRS attorney Teresa McLaughlin, obviously placing him in a biased predicament. For more information regarding the three Panel Judges, go to [www.uscorruptjudges.com](http://www.uscorruptjudges.com).

Mourad is now pleading his case on YouTube worldwide, were he discusses the corruption and injustice of the U.S. Governmental entities and the Jewish takeover ([www.jewishtakeover.com](http://www.jewishtakeover.com)), towards Arab Americans. Also, Mourad discusses Judge Gale's failure to rule in Mourad's case, and as a protest, how Mourad will denounce his U.S. Citizenship by the end of 2009. Please visit the following link to see Mourad's video-

[www.youtube.com/user/mouradprotest](http://www.youtube.com/user/mouradprotest).

Hopefully this case demonstrates why Judges should be elected rather than appointed.

Alphonse Mourad prays that this Court decide his case with reasonable expedition and dispatch, as justice delayed is justice denied.

Respectfully submitted,  
ALPHONSE MOURAD,

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July 22, 2009

**CERTIFICATE OF CERTIFIED MAIL SERVICE**

I, Alphonse Mourad, hereby certify that I have, this July 22, 2009, mailed, by Certified Mail, Mourad's Motion For Expeditious Decision in the Case, to:

Clerk  
The United States Tax Court  
Room 428  
400 Second Street, NW  
Washington, MA 20217

Louise R. Forbes  
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Small Business/Self-Employed  
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Alphonse Mourad