

The Honorable Thomas S. Zilly

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

GLEN A. STOLL; STOLL FAMILY TRUST;  
DIRECTOR OF THE FAMILY DEFENSE  
LEAGUE a.k.a. FAMILY DEFENSE  
LEAGUE a.k.a. FAMILY DEFENSE  
NETWORK a.k.a. FAMILY DEFENSE  
FUND; and SNOHOMISH COUNTY,

Defendants.

Case No. 2:22-cv-01130-TSZ

**DECLARATION OF YEN  
JEANNETTE TRAN PURSUANT  
TO FED. R. CIV. P. 56(d)**

I, Yen Jeannette Tran, pursuant to 28 U.S.C. § 1746, declare that:

1. I am a trial attorney with the United States Department of Justice, Tax Division. I am assigned to represent the United States in the above-captioned action. I make this declaration in support the United States' Response to Defendant Glen A. Stoll's "Notice of Previously Filed Answer to Complaint, Request to Dismiss for Failure to State a Claim for which Relief can be Granted, and Newly Discovered Evidence" pursuant to Federal Rule of Civil Procedure 56(d).

2. The United States filed a Complaint seeking to: (i) reduce to judgment the outstanding federal tax assessments for income tax years 2001-2008 against Glen A. Stoll; (ii) find a parcel of improved property located in Snohomish County, Washington ("Subject Property" described in paragraphs 11-13 in the Complaint) is held by a nominee and/or alter ego

of Stoll; and (iii) foreclose federal tax liens on the Subject Property. Dkt. # 1. The Subject Property has a street address of 7311 Grove St. SE, Marysville, WA 98270, and bears Snohomish County Assessor's Parcel No. 007753-000-007-00. Dkt. # 1, ¶¶ 11-12. The Subject Property is legally described as:

LOT(S) 7, MUNSON CREEK ESTATES DIVISION III, ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME 49 OF PLATS, PAGE(S) 180 AND 181, RECORDS OF SNOHOMISH COUNTY, WASHINGTON

Dkt. # 1, ¶ 13.

3. Glen A. Stoll, the primary defendant in this case, has not docketed an Answer to the United States' Complaint. *See* Docket for Case No. 2:22-cv-01130-TSZ.

4. The remaining defendants have either entered a stipulation with the United States or defaulted. The Court approved a stipulation regarding priority of liens between the United States and defendant Snohomish County on October 18, 2022. Dkt. ## 9, 11. The Court entered default against the remaining defendants, alleged nominees/alter egos of Stoll, the Stoll Family Trust and the Director of the Family Defense League, on April 25, 2023. Dkt. # 35.

5. Discovery in this case has not commenced. *See* Dkt. Entry on June 5, 2023 continuing the deadlines for a Rule 26(f) Conference to July 31, 2023 and Joint Status Report and Initial Disclosures to August 11, 2023.

6. In support of Stoll's "Notice of Previously Filed Answer to Complaint, Request to Dismiss for Failure to State a Claim for which Relief can be Granted, and Newly Discovered Evidence" which the Court docketed as a "Motion to Dismiss for Failure to State a Claim, Notice of Answer, and Notice of Evidence" (hereinafter referred to as "Motion"), Dkt. # 38, Stoll filed (sealed)<sup>1</sup> newly prepared copies dated April 2023 of his federal income tax returns for tax years 2002-2003 and 2005-2022 (years that are at issue in this action except for 2001 and 2004, and

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<sup>1</sup> The documents were sealed without Glen Stoll filing a proper motion under Local Civil Rule 5(g)(3). Glen Stoll did not meet and confer with counsel for the government as required by Rule 5(g)(3)(A), provide any reasons for sealing under 5(g)(3)(B), or properly label the sealed documents under 5(g)(4) and 5(g)(2)(B). Nor did Glen Stoll comply with Rule 5(g)(2) requiring prior authorization to file sealed documents. Presumably, the documents were filed under seal because they contain unredacted social security numbers.

1 other years that are not at issue in this action) that allege he effectively had zero income, *see* Dkt.  
2 # 39. Stoll asserts that he had no income for the years at issue. *See* Dkt. # 38 at 3; *see also* Dkt. #  
3 19 at 2-3. The United States contests the accuracy of those returns and his assertions of a lack of  
4 income, but has had no chance to conduct discovery related to his newly prepared tax returns  
5 asserting lack of income and challenge of income tax. The United States has not been able to  
6 issue document discovery to Stoll regarding his control over bank accounts, credit accounts, and  
7 other money; has not been able to issue third party discovery to entities that might have paid  
8 Stoll money or received money from him; and has not been able to conduct depositions.

9         7. Stoll, in his various other filings, asserts that he is not the true owner of the  
10 Subject Property on which the United States wants to foreclose. *See, e.g.*, Dkt. # 19 at 4-6. He  
11 also argues that the Stoll Family Trust, Dkt. # 19 at 4, and the Director of the Family Defense  
12 League, Dkt. # 19 at 5, are not his nominees or alter egos. The United States has not been able to  
13 conduct discovery on those assertions. There has been no chance for written discovery, third  
14 party discovery, or depositions of Stoll and the alleged nominees/alter egos or third parties.  
15 Further, the United States has been unable to issue subpoenas to entities with relationships with  
16 the alleged nominees/alter egos and Stoll. Nor has the United States had a chance to depose Stoll  
17 and others with information regarding his relationship to the Subject Property.

18         8. I have a good faith belief that additional related documents and substantive  
19 testimony is available. Conducting the above-described discovery is relevant to the motion for  
20 summary judgment to the extent that the Motion is one, and may allow the United States to show  
21 that genuine issues of material facts are in dispute regarding the facts that support Stoll's  
22 contentions. These issues are relevant to the United States' defense in this case.

23         9. Pursuant to Federal Rule of Civil Procedure 56(d), because the United States has  
24 had no chance to conduct discovery, if Stoll is moving for summary judgment, the United States  
25 cannot present facts essential to justify its opposition.

26         10. If the Court finds that Stoll has moved for summary judgment because he filed tax  
27 returns with the Court asserting a lack of income, the United States requests that the Court deny

1 the motion, with leave to refile, until after the discovery period has expired.

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

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4 Executed this 26th day of June 2023.

5  
6 s/ Yen Jeannette Tran  
7 YEN JEANNETTE TRAN  
8 Trial Attorney  
9 U.S. Department of Justice, Tax Division  
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**CERTIFICATE OF SERVICE**

I hereby certify that on this 26th day of June, 2023, I electronically filed this document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

Rebecca J. Guadamud (Rebecca.Guadamud@snoco.org)  
*Attorneys for Snohomish County*

I further certify that on the same date, I caused a true and complete copy of this document to be served by first-class mail, postage prepaid, to the following at these addresses:

Glen A Stoll  
c/o Director of the Family Defense League  
16910 – 59th Avenue NE, Ste. 210  
Arlington, WA 98223

/s/ Yen Jeannette Tran  
YEN JEANNETTE TRAN  
Trial Attorney, Tax Division  
U.S. Department of Justice