

1 (vi) Defendants' fee agreements do not contain the itemization of the
2 amount financed that is required under the Unruh Act, California Civil Code section 1803.3,
3 subdivision (c).

4 43. Defendants send monthly invoices for the amounts due to clients who establish a
5 payment plan with Defendants. Defendants do not stop there, however, to collect the amounts
6 their clients owe them. Defendants' collection department places a series of "reminder"
7 telephone calls to clients in the days leading up to each monthly payment. If a client misses a
8 payment deadline, the collection department begins a series of threatening phone calls to ensure
9 that the client pays Defendants their fee. Employees in the collection department regularly
10 threaten that if the client stops paying Defendants, Defendants will resign from the representation
11 and the IRS will immediately begin collection actions against the client, such as wage
12 garnishments and bank levies. Defendants also use aggressive, rude, and harassing language in
13 their attempt to collect money from their clients, including screaming and cursing at clients.
14 Employees in Defendants' collection department unlawfully discuss the clients' debts with third
15 parties, such as their clients' family members, and falsely imply that they are attorneys in an
16 attempt to pressure clients to pay Defendants.

17 44. Defendants are aware of the harassing and threatening nature of the calls made by
18 the employees in the collections department because clients regularly complain about these tactics.
19 In an effort to monitor these phone calls, Defendants require that the employees in the collections
20 department record all of their telephone calls with clients. Defendants give these employees,
21 however, the ability to turn the recording system on and off during the middle of a phone call if
22 they do not want a portion of the call recorded. This allows the employees to purposely avoid
23 recording portions of phone calls that are harassing, threatening, aggressive, or rude.
24 Additionally, instead of reprimanding or disciplining these employees, Defendants regularly
25 award them the "best department" award at the firm and name the collection department's
26 manager to the law firm's "all-star team."

27 45. Defendants do in fact resign from the representation when clients fail to make a
28 monthly payment on time. In some instances, this missed payment is the last payment that the

1 client owes the firm. Nevertheless, Defendants take the position that any missed payment is
2 grounds for resignation. Once Defendants resign, Defendants sometimes demand that clients pay
3 additional fees if they wish to be reinstated as a client.

4 **Defendants Fail to Manage Client Documents and Overburden**

5 **Their Clients with a Process Designed for the Clients to Fail.**

6 46. Along with the fee agreement, Defendants send their clients a 40-page
7 questionnaire about their income, expenses, and assets. Defendants' 40-page questionnaire is
8 ostensibly based on IRS Form 433-A. IRS Form 433-A is only six pages in length. The last two
9 pages of the Form are only necessary if the taxpayer is self-employed, as only a few of
10 Defendants' clients are. Therefore, for most of Defendants' clients, Defendants' questionnaire is
11 *ten times* longer than the IRS Form they would need to fill out if they sought tax debt relief
12 without Defendants' assistance.

13 47. Defendants also require that their clients provide them with extensive
14 documentation to verify their income, expenses, and assets. Clients comply with this request, and
15 return the required documents. Many clients, however, are forced to repeatedly copy and forward
16 the same documents time and again because Defendants claim that they never received the
17 documents. Other times, despite the clients' diligent efforts to provide documents in a timely
18 fashion, the documents sit in Defendants' offices for months without anyone working on them,
19 and eventually become stale. The IRS requires that supporting documents be current, so once
20 client documents become stale, Defendants send additional requests for more recent versions of
21 the same documents.

22 48. Defendants also set an internal deadline by which their clients must return these
23 documents to the law firm. These deadlines have nothing to do with time limits or deadlines set
24 by the IRS. If clients fail to meet this deadline, Defendants reserve the right to terminate the
25 representation. Defendants regularly exercise that right. In fact, in recent years, Defendants
26 terminated the representation of approximately 25% of its clients for failing to meet these
27 artificial and arbitrary deadlines. In some instances, Defendants mail their clients a request for
28 documents *after* the document return deadline has already passed, giving them no chance to reply.

1 Nevertheless, Defendants terminate these clients for failing to meet the arbitrary and post-dated
2 deadline that the firm has imposed.

3 49. Defendants pay their legal assistants bonuses based on certain performance criteria.
4 Bonus criteria include how many letters each legal assistant sends, including document request
5 letters, and how many tasks a legal assistant completes. Letters and tasks are tracked in
6 CurtBooks, the firm's computer software system. When an outstanding document request
7 deadline arrives, CurtBooks generates a note for the request indicating it requires attention. A
8 legal assistant must then update the note, either by confirming that the client has submitted the
9 request documents – which generates a series of document-processing tasks for the legal assistant
10 to complete – or by issuing a new document request letter. Often, a legal assistant will decide
11 that it takes far less time to simply send another document request letter than it does to actually
12 look through the firm's files and incoming mail to determine if a client complied with the firm's
13 document request. By not marking a document packet as received, a legal assistant can also
14 avoid generating a host of new document-processing tasks that would then need to be completed.
15 As a result, many legal assistants simply issue multiple document request letters for a single client,
16 regardless of whether the client has already submitted the requested documentation, instead of
17 determining whether or not the client has complied with the previous requests. This strategy
18 allows legal assistants to increase their bonuses by quickly finishing their tasks and generating
19 large quantities of letters. The firm's clients, however, receive superfluous document request
20 letters for weeks or months on end, while the documents they send in lay unprocessed and
21 become stale.

22 50. Defendants' legal assistants also prepare document request letters to send to clients.
23 Although these letters are somewhat tailored to a specific client, they are based on a fill-in-the-
24 blanks template. A legal assistant simply enters the client's information into a few fields, and the
25 computer generates the letter. Thus it takes no longer than a few minutes to draft and prepare
26 each letter for mailing.

27 51. Defendants also instruct clients to send in copies of all communications they
28 receive from the IRS, including collection notices. Defendants assure clients they will respond to

1 the IRS with written requests to delay collection actions, and that they will negotiate on clients'
2 behalf for the release of a levy or garnishment should one be imposed. Though many clients
3 submit IRS collection notices to Defendants promptly upon receiving them, Defendants
4 sometimes wait weeks or months to send a written response to the IRS. Even if Defendants'
5 written response does result in a temporary hold on collections, their unreasonable delay may by
6 then have resulted in increased interest and penalties for the client that would otherwise not have
7 accrued, or in missed payroll deadlines for removing a garnishment from a client's paycheck.

8 52. Defendants also assign too many clients to their legal assistants. As a result,
9 enormous backlogs develop. Legal assistants each handle approximately 300 clients at one time,
10 and do not have time to give proper attention to each client. Sometimes, Defendants can be as
11 much as three months behind on their client workload.

12 53. The legal assistants are nominally supervised by Defendants' attorneys, but the
13 attorneys are so inundated with their own work that they cannot properly supervise or
14 meaningfully assist with the legal assistants' staggering workload. Defendants' attorneys each
15 regularly carry caseloads as high as 600 to 700 clients at one time, but during especially busy
16 periods can service as many as 1,200 clients at one time. The attorneys often have other
17 responsibilities at the law firm as well, such as supervising various departments, marketing the
18 firm's services, monitoring the sales agents, and other administrative responsibilities.

19 54. When Defendants' legal assistants and attorneys complain to Defendants that their
20 caseloads are too heavy and that they cannot properly serve this high number of clients,
21 Defendants claim the problem is not their responsibility and otherwise do little to address these
22 complaints.

23 55. Eventually, if Defendants have not already resigned from the representation,
24 Defendants use the 40-page questionnaire and the submitted documents to calculate their clients'
25 income, expenses, and assets. These calculations rarely match the calculations Defendants
26 performed during the sales pitch. This is significant because even small changes, such as
27 increasing net income by \$100 to \$200, can mean the difference between qualifying and not
28 qualifying for a particular IRS tax debt program. Once these differences emerge, despite

1 Defendants' sales agents' promises that they would successfully obtain tax debt relief from the
2 IRS, Defendants conclude that their clients do not qualify for the IRS program the clients retained
3 Defendants to pursue. At this point, clients are left with few options. They can either cancel the
4 representation and try to negotiate on their own with the IRS or elect to pursue a different IRS tax
5 debt relief program.

6 56. By this point, because of Defendants' unnecessary and unreasonable delays in
7 collecting, processing, and reviewing client documentation, most clients find that their tax debt
8 liability has increased over the course of the representation. Many find themselves subject to
9 collection actions by the IRS, in part because they heeded Defendants' advice not to make
10 payments or communicate with the IRS.

11 57. When these clients try to negotiate their tax debt relief directly with the IRS, they
12 typically discover that the only filing Defendants ever made with the IRS on their behalf was the
13 submission of IRS Form 2848, by which clients assign power of attorney to Defendants. Some
14 clients are subsequently able to negotiate tax debt relief on their own by speaking to IRS
15 representatives over the phone. If they are able to resolve their debt over the phone directly with
16 the IRS, the entire process may take these clients only a few minutes to complete.

17 **Defendants Falsely Bill for Time They Did not Spend on the Client's Matter.**

18 58. After clients realize that Defendants are not going to provide assistance with their
19 tax debt resolution, they demand the promised refund of their unearned fees. Defendants insist,
20 however, that all refund requests be in writing, and do not respond to clients who request a refund
21 over the phone. Defendants regularly deny these refund requests or refund only a tiny fraction of
22 the clients' total payments.

23 59. Once Defendants do receive a client's written refund request, one of Defendants'
24 senior attorneys responds to the request on behalf of the firm. The senior attorney prepares an
25 itemization of Defendants' services, assigns a time value for each itemized task, and then assigns
26 a monetary value to each itemized task by multiplying the time value by the firm's billing rate of
27 \$300 per hour. The senior attorney then totals these monetary values to calculate the total value
28 of Defendants' services. If this total value is more than the amount of money that the client paid

1 Defendants, Defendants deny the refund request. Using this technique, Defendants are able to
2 avoid refunding most of their clients' payments because, in most instances, the total value of the
3 firm's services on this itemization is higher than the total amount of fees that the clients paid
4 Defendants.

5 60. Almost all of the time values that Defendants' senior attorneys assign to the tasks
6 on these itemizations, however, are arbitrary and false. They do not represent the actual amount
7 of time that Defendants spent to complete the itemized task. Aside from telephone calls, *none* of
8 Defendants' employees record the time they spend on client tasks because Defendants do not
9 require that employees do so. As a result, when the senior attorney examines a client's file, the
10 senior attorney can determine what tasks were completed, but has no idea how much time it took
11 to complete any of them. Without this crucial information, the senior attorney cannot assign the
12 actual amount of time these tasks took, and instead assigns a standardized time value for each one.

13 61. Defendants assign a standardized time value for most tasks that Defendants'
14 employees perform. For instance, Defendants bill 0.35 hours, or 21 minutes, for preparing and
15 mailing each of Defendants' form letters (discussed further below) and document request letters.
16 Defendants bill 0.35 hours for preparing each IRS Form 2848, 0.15 hours for preparing each IRS
17 Form 4506, and 1.25 hours for preparing each IRS Form 433-A. Again, these time values do not
18 represent the amount of time that Defendants' employees actually spent completing the task. It
19 takes only a few minutes for Defendants' employees to send a documents request letter, and even
20 less time for form letters, which are all generated automatically by Defendants' computer system.
21 It does not take 21 minutes to prepare and send each of these letters. In fact, Defendants
22 previously billed 15 minutes, or 0.25 hours, for preparing and mailing each of its form letters and
23 letters requesting documents. Defendants decided, however, that they could earn more by
24 charging 0.35 hours, instead of 0.25 hours, and so they began to bill 0.35 hours for each of these
25 tasks. In either case, before and after the change in amount of time billed, the amount of time
26 required to produce and send each of these letters remained unchanged and untethered to the time
27 Defendants billed for each task.
28

1 62. One purpose of the form letters that Defendants send their clients is to provide a
2 basis for retaining their clients' fees. These mass-produced form letters are informational in
3 nature, and give clients only the most general information about the IRS, tax debt relief, and
4 similar matters. The information is in no way specific to a client's particular situation. In fact,
5 some letters have absolutely no application to some of Defendants' clients. For instance,
6 Defendants send clients who rent information that is pertinent only to clients who are
7 homeowners. Nonetheless, under the standardized time-value system described above, clients are
8 billed \$105 for each letter.

9 63. Defendants provide employees with a chart that lists a time entry in one column
10 and a corresponding dollar value in a second column to make it easier to calculate the fees for
11 each task. The chart does not include all possible time increments of an hour, *e.g.*, .05 hours, .1
12 hours, .15 hours, etc. Instead, it only provides dollar values for Defendants' pre-assigned
13 standardized time entries, *i.e.*, 0.35 hours, that Defendants commonly assign when they prepare a
14 refund letter.

15 64. Defendants also assign a "budget" for refunds each month. Defendants provide
16 monetary incentives to their employees not to exceed the monthly refund budget, which merely
17 encourages those employees to deny or delay providing refunds to clients who legitimately
18 deserve them. Senior attorneys assigned to respond to refund requests receive a bonus of
19 approximately \$4,000 from Defendants for each month they stay within the refund "budget."

20 65. Consumers have suffered and continue to suffer substantial monetary loss as a
21 result of Defendants' unlawful acts and practices. Defendants have been unjustly enriched as a
22 result of the unlawful practices set forth in this Complaint. Absent injunctive relief from the
23 Court, Defendants are likely to continue to injure consumers and harm the public interest.

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FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS
VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500
(UNTRUE OR MISLEADING REPRESENTATIONS)

66. Plaintiff realleges Paragraphs 1 through 65 and incorporates these Paragraphs by reference as though they were fully set forth in this cause of action.

67. From a date unknown to Plaintiff and continuing to the present, Defendants, and each of them, have engaged in and continue to engage in, aided and abetted and continue to aid and abet, and conspired to and continue to conspire to engage in acts or practices that constitute violations of Business and Professions Code section 17500 by making or causing to be made untrue or misleading statements with the intent to induce members of the public to purchase Defendants' services, as described in Paragraphs 15 through 35. Defendants' untrue or misleading representations include, but are not limited to, the following:

(a) Defendants' television advertisements contain materially false and misleading statements.

(b) Defendants promise clients that they qualify for one of the IRS's tax debt resolution programs. Only the IRS, and not Defendants, can determine that a taxpayer qualifies for one of its tax debt resolution programs. At the end of Defendants' "tax analysis" interviews, Defendants' sales agents tell the clients Defendants will be able to secure a tax debt resolution from the IRS. In fact, most of Defendants' clients do not obtain a tax debt resolution.

(c) Defendants promise to eliminate or reduce interest and penalties that have accrued on the consumers' tax debt. Only the IRS, and not Defendants, can determine whether it will eliminate or reduce interest and/or penalties.

(d) Defendants promise clients that retaining Defendants will stop or prevent IRS efforts to collect on the consumers' back tax liability, including promising to stop or prevent wage garnishments and bank levies. Defendants also specifically tell many clients that once they gave Defendants power of attorney over their tax debt, the IRS can no longer collect on their tax debts. Retaining Defendants does not, in fact, stop or prevent IRS collection efforts.

1 (e) Defendants promise to complete the tax debt resolution process in a period
2 as short as 6 weeks. In fact, most clients never obtain a tax debt resolution from Defendants. Of
3 the few clients that do actually obtain a successful resolution, some can wait years before their tax
4 liability is resolved.

5 (f) Defendants assure clients that they will have immediate access to their
6 attorneys during the course of the representation. Instead, when clients ask to speak to an
7 attorney, Defendants' agents regularly thwart their requests. Some clients never once speak to an
8 attorney during the entire course of the representation. Others have to schedule an appointment to
9 speak to attorney over the phone, and these appointments are often days in the future.

10 (g) Defendants inform clients that they charge a "flat fee" for their legal
11 services and that this fee will not increase during the course of the representation. In fact, if the
12 representation terminates prior to resolution with the IRS, Defendants charge their clients \$300
13 per hour for services rendered. If this hourly rate fee is higher than the "flat fee" clients paid at
14 the beginning of the representation, Defendants claim that their clients owe them the unpaid
15 balance. Additionally, Defendants increase their legal fees by \$500 or more if any of the
16 following events occur during the representation: (1) clients change their address; (2) clients
17 change their marital status; (3) clients become business owners or self-employed; or (4) clients'
18 tax liability is significantly higher than the amount that was originally communicated to
19 Defendants.

20 (h) Defendants tell consumers that their success rate in resolving clients' back
21 tax liability with the IRS is as high as 99%. In fact, Defendants' success rate is dramatically
22 lower. In a majority of their clients' cases, Defendants never actually submit a request for tax
23 debt relief. Ultimately, most clients are either terminated by Defendants as clients for failure to
24 pay legal fees on time or for failure to timely respond to onerous and repetitive documents
25 requests, or themselves cancel Defendants' services because Defendants have made little to no
26 progress on their tax matter. According to Defendants' own figures, of those clients who retain
27 Defendants for the offer in compromise service, a mere 10% successfully receive an offer in
28 compromise from the IRS; 75% terminate or are terminated as clients before Defendants ever

1 actually submit an application to the IRS for an offer in compromise. Similarly, of those clients
2 who retain Defendants for the currently not collectible service, Defendants place 25% of these
3 clients on currently not collectible status; two-thirds terminate or are terminated as clients before
4 Defendants ever actually submit an application to the IRS for currently not collectible status. Of
5 those clients who retain Defendants for the installment agreement service, Defendants
6 successfully secure an installment agreement for approximately 25% of them; 65% terminate or
7 are terminated as clients before Defendants ever actually submit an application to the IRS for an
8 installment agreement.

9 (i) Defendants advise consumers that they may suspend their installment
10 payments to the IRS once they have engaged Defendants for tax debt resolution services. By
11 doing so, consumers can then apply whatever money they would have normally used to make
12 installment payments towards paying Defendants' up-front fee. Defendants tell consumers that
13 once they retain Defendants, the consumers are not legally obligated to continue making
14 installment payments to the IRS. Defendants' clients, in reliance on this advice and assurance,
15 stop making installment payments. In fact, heeding this advice causes the IRS to accelerate its
16 collection efforts.

17 (j) Defendants promise that they will return all unearned fees to their clients.
18 In fact, Defendants use false billing practices to justify retaining their clients' unearned fees.

19 (k) As alleged in Paragraphs 58 to 65, Defendants falsely claim to have spent
20 amounts of time on clients' matters that are higher than the amounts of time Defendants'
21 employees actually spend. Defendants rely on these false statements to justify their retention of
22 more fees than they would otherwise be entitled to keep.

23 68. At the time the representations set forth in Paragraph 67 were made, Defendants
24 knew or by the exercise of reasonable care should have known that the representations were
25 untrue or misleading.

1 **SECOND CAUSE OF ACTION AGAINST ALL DEFENDANTS**
2 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17200**
3 **(UNFAIR COMPETITION)**

4 69. Plaintiff realleges Paragraphs 1 through 68 and incorporates these Paragraphs by
5 reference as though they were fully set forth in this cause of action.

6 70. From a date unknown to Plaintiff and continuing to the present, Defendants, and
7 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
8 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
9 unfair competition as defined in Business and Professions Code section 17200. Such acts or
10 practices include, but are not limited to, the following:

11 (a) Failing to perform on their promises, made in exchange for up-front fees
12 from their clients, that Defendants would negotiate resolutions to their client's back tax liability.
13 Defendants did little or nothing to help most of their clients resolve their back tax liability.
14 Instead, these clients, having already paid large sums of money to Defendants, faced IRS
15 collection action or were forced to attempt to negotiate a tax debt resolution on their own, as
16 described in Paragraphs 1 to 65.

17 (b) Luring clients into paying up-front fees with promises to refund any
18 unearned fees. Instead, Defendants use false billing practices to avoid returning unearned fees to
19 clients, as described in Paragraphs 58 to 65.

20 (c) Deceiving clients into believing that failing to contact the IRS would
21 increase the odds that their tax debt resolution will be successful. Clients rely on Defendants'
22 advice because Defendants assured them that they will remain in contact with the IRS on clients'
23 behalf. In fact, Defendants are not in contact with the IRS, and the IRS assumes that Defendants'
24 clients are not willing to work with the IRS to resolve their back tax liability. Heeding
25 Defendants' inaccurate legal advice places clients in even greater jeopardy of IRS collection
26 action than they were in prior to the representation and does not increase their success rate in
27 securing tax debt resolution.
28

1 (d) Violating California's Unruh Act, California Civil Code section 1801, *et*
2 *seq.*, as described in Paragraphs 41 through 42 above.

3 (e) Violating the fiduciary duty and duties of good faith and fair dealing owed
4 to their clients by retaining unearned fees, even after the client demands that all unearned fees be
5 returned, by using false billing practices and by failing to timely review a client's file and submit
6 the client's application to the IRS for tax debt relief, as described in Paragraphs 43 to 59 above.

7 (f) Violating Business and Professions Code section 6106 by committing acts
8 involving moral turpitude, dishonesty, and/or corruption both in the course of their relations as
9 attorneys and otherwise, as described in Paragraphs 1 to 65.

10 (g) Violating California Rules of Professional Conduct, rule 3-110(A) by
11 intentionally, recklessly, or repeatedly failing to perform legal services with competence and by
12 failing to properly supervise employees, as described in Paragraphs 46 to 65 above.

13 (h) Violating California Rules of Professional Conduct, rule 1-400(D) by
14 advertising for Defendants' services by using untrue, false, deceptive, and/or misleading
15 statements, as described in Paragraphs 15 to 35 above.

16 (i) Violating California Rules of Professional Conduct, rule 3-700(A)(2) by
17 withdrawing from employment without taking reasonable steps to avoid reasonably foreseeable
18 prejudice to their clients, as described in Paragraphs 46 to 57 above;

19 (j) Violating California Rules of Professional Conduct, rule 3-700(D)(2) by
20 failing to promptly refund any part of a fee paid in advance that was not earned, as described in
21 Paragraphs 58 to 65 above.

22 (k) Violating California Rules of Professional Conduct, rule 4-200(A) by
23 entering into an agreement for, charging, and/or collecting an illegal or unconscionable fee, as
24 described in Paragraphs 58 to 65 above.

25 (l) Violating Business and Professions Code section 17500, as more
26 particularly alleged in Paragraphs 66 to 68 above.

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28

PRAYER FOR RELIEF

WHEREFORE, Plaintiff prays for judgment as follows:

1. That Defendants, their successors, agents, representatives, employees, assigns and all persons who act in concert with Defendants be permanently enjoined from making any untrue or misleading statements in violation of Business and Professions Code section 17500, including, but not limited to, the untrue or misleading statements alleged in this Complaint, under the authority of Business and Professions Code section 17535;

2. That Defendants, their successors, agents, representatives, employees, assigns and all persons who act in concert with Defendants be permanently enjoined from engaging in unfair competition or in any practice that facilitates unfair competition as defined in Business and Professions Code section 17200, including, but not limited to, the acts and practices alleged in this Complaint, under the authority of Business and Professions Code section 17203;

3. That the Court make such orders or judgments as may be necessary, including preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of any practice which violates Business and Professions Code section 17500, or which may be necessary to restore to any person in interest any money or property, real or personal, which may have been acquired by means of any such practice, under the authority of Business and Professions Code section 17535;

4. That the Court make such orders or judgments as may be necessary, including preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of any practice which constitutes unfair competition or as may be necessary to restore to any person in interest any money or property, real or personal, which may have been acquired by means of such unfair competition in an amount according to proof, but not less than \$33,945,000, under the authority of Business and Professions Code section 17203;

5. That the Court assess a civil penalty of \$2,500 against each Defendant for each violation of Business and Professions Code section 17200, in an amount according to proof, under the authority of Business and Professions Code section 17206;

1 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
2 violation of Business and Professions Code section 17500, in an amount according to proof,
3 under the authority of Business and Professions Code section 17536;

4 7. That the Court assess a civil penalty of \$2,500 against each Defendant for each
5 violation of Business and Professions Code section 17200 perpetrated against a senior citizen or
6 disabled person, in an amount according to proof, under the authority of Business and Professions
7 Code section 17206.1;


8 8. That Plaintiff recovers its costs of suit, including costs of investigation; and

9 9. For such other and further relief that the Court deems just, proper, and equitable.

10 Dated: August 23, 2010

Respectfully Submitted,

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FRANCES T. GRUNDER
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16 By: 
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THE PEOPLE OF THE STATE OF CALIFORNIA

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