

**IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT
IN AND FOR VOLUSIA COUNTY, FLORIDA**

RONALD E. SCHERER SR.,

Plaintiff,

vs.

CASE NO. _____

**JP MORGAN CHASE BANK, N.A.,
JP MORGAN CHASE & CO.,
STEVEN TIGGES, STUART G. PARCELL,
ZEIGER, TIGGES & LITTLE, LLP,
THE IRS, U.S. DEPARTMENT OF
TREASURY, U.S. DEPARTMENT OF
JUSTICE, U.S. DEPARTMENT OF JUSTICE
TRIAL ATTORNEY, ALAN M. SHAPIRO,
CHIEF UNITED STATES DISTRICT
THE HONORABLE JUDGE ALGENON L. MARBLEY,
SUMMIT COMMUNITY BANK,
SUMMIT BANK COUNSEL, SUDEEP BOSE
LISSETTE, GONZALEZ COUNSEL
LEON COSGROVE LLP
LEON DEREK, JEFFREY PARTLOW
THE VANGUARD GROUP
ATTORNEY, PETER SKLAREW DOJ
U.S. DEPARTMENT OF JUSTICE DEPUTY
ASSISTANT ATTORNEY GENERAL,
DAVID A. HUBBERT, AND
DAVID M. KATINSKY ATTORNEY**

Defendants.

**PLAINTIFF'S CIVIL RICO COMPLAINT
PURSUANT TO FLORIDA STATE STATUTE 895.03**

COMES NOW the Plaintiff, Ronald E. Scherer Sr., proceeding Pro Se, and files this
Complaint against the named Defendants, alleging as follows:

I. INTRODUCTION

1. This action arises out of the Defendants' collective and systematic engagement in racketeering activities, as proscribed by Chapter 895, Florida Statutes, specifically § 895.03, regarding the Florida Racketeer Influenced and Corrupt Organization Act (herein “**Florida RICO**” or “**RICO**”). Plaintiff avers that JP Morgan Chase (JPMC) and the allied Defendants knowingly engaged in fraudulent acts and perpetrated a fraud upon various courts.

2. Racketeering, as recognized in legal jurisprudence, is a sophisticated organized crime wherein parties orchestrate a coordinated operation or scheme that is coercive, fraudulent, extortionary, or otherwise illegal (termed a "racket"), with the intent to consistently amass profit or undue benefit from said scheme.

3. The Internal Revenue Service, as contended herein, is implicated in a racketeering scheme, having formulated, and promoted a fraudulent Settlement Agreement. It is pertinent to note that the Settlement Agreement came into being due to erroneous and fraudulent financial presentations, coupled with inaccuracies in the form submissions, originating from JP Morgan Chase's past filings with the Internal Revenue Service, which were subsequently discovered to be flawed. The Agreement and accompanying information, as posited, significantly, and fundamentally deviate from the prevailing statutes and regulations. The IRS, acting in its official capacity, endorsed and facilitated the utilization of the submissions, validating and producing false reports, and subsequently propounding and pursuing an illegitimate Settlement Agreement, thereby implicating itself as an accessory to the overarching racketeering enterprise.

4. Each named Defendant, contrary to their professional oaths and the Constitutional obligations incumbent upon them, became complicit in the racketeering scheme by providing unequivocal support to the IRS's spurious settlement agreement.

5. It is additionally posited that the named attorney Defendants may have willfully provided false testimony or representations, tantamount to committing perjury before this Honorable Court, which is integrally connected to the overarching racketeering scheme.

6. In reliance on the jurisprudential maxim established in *United States v. Throckmorton*, 98 U.S. 61, it is well settled that fraud contaminates and nullifies all actions tainted thereby. Central to Plaintiff's allegations is the claim that JP Morgan Chase (herein "JPMC"), along with its Codefendants, orchestrated a deliberate fraud and actively sought to deceive the Courts. In accordance with the precedent set forth in *United States vs. Throckmorton* (U.S. Supreme Court 98 U.S.61), it is firmly established that, in matters involving certain types of fraud, "fraud vitiates everything."

II. PARTIES

7. Plaintiff, Ronald E. Scherer Sr., an individual, is a resident of the State of Florida, resides at 35 Lions Paw Grand, Daytona Beach, Florida 32124.

8. Defendant, JPMorgan Chase Bank, N.A., is a Delaware Corporation having its principal place of business in New York, New York.

9. Defendant Stuart G. Parsell, an individual, resides at 10415 Woodburn Drive, Powell, Ohio 43065.

10. Defendant, Zeiger, Tigges, & Little, LLP, is an Ohio Limited Liability Partnership through their registered agent, served at their principal place of business situated at 41 S. High Street, Suite 3500, Columbus, Ohio 43215.

11. Defendant, the Internal Revenue Service, is an agency of the United States Federal Government, located at 1111 Constitution Avenue NW, Washington D.C., 20224.

12. Defendant, United States Department of Justice, is an executive department of the United States Federal Government, situated at 950 Pennsylvania Avenue NW, Washington D.C., 20530.

13. Defendant, Alan M. Shapiro, is an Attorney associated with the United States Department of Justice, Tax Division, with an address at 950 Pennsylvania Avenue NW Washington, D.C. 20530.

14. Defendant, Chief United States District Judge, Algenon L. Marbley, serves at the United States District Court, and may be served at 85 Marconi Blvd. #349, Columbus, Ohio 43215.

15. Defendant, Summit Community Bank, is a financial institution and may be served through their registered agent Patrick Frye at its principal place of business located at 300 North Main Street, Moorefield, West Virginia 26836.

16. Defendant, Attorney Sudeep Bose, and he may be served at his principal place of business located at 2821 Alexandria, Virginia 22314.

17. Defendant, Attorney Lissette Gonzalez, may be served at her principal place of business at 9150 S. Dadeland Blvd., Suite 1400, Miami, Florida 33156.

18. Defendant, Attorney Leonne Cosgrove, may be served at her principal place of business address at 255 Alhambra Circle, Suite 800, Miami, Florida 33134.

19. Defendant, Attorney Leon Derek, may be served at his principal place business at 255 Alhambra Circle, Suite 800, Miami, Florida 33134.

20. Defendant, Attorney Jeffrey Partlow, may be served at his principal place of business at 1900 Summit Tower Blvd., Suite 400, Orlando, Florida 32810.

21. Defendant, The Vanguard Group, may be served at its business at 100 Vanguard Blvd., Malvern, Pennsylvania 19355-2331.

22. Defendant, Attorney Peter Sklarew, may be served at his principal place of business at 7804 Judiciary Center Building, Washington, DC 20001.

23. Defendant, Attorney David A. Hubert, may be served at his principal place of business at 950 Pennsylvania Avenue, N.W., Washington, D.C. 20530.

24. Defendant, Attorney David A. Katinsky, may be served at his principal place of business at 950 Pennsylvania Avenue, NW, Washington, D.C 20503.

III. VENUE AND JURISDICTION

27. Plaintiff seeks damages in excess of \$75,000, exclusive of interest, costs, and attorney's fees, against the RICO Defendants under the Florida Racketeer Influenced and Corrupt Organization Act, pursuant Section 895.03, Florida Statutes and common law fraud.

28. Pursuant to Florida Statutes § 895.02(1), venue for this RICO (Racketeer Influenced and Corrupt Organizations Act) complaint is properly laid in the State of Florida as it involves alleged violations of the Florida RICO statute, specifically Florida Statutes Chapter 895.

29. The Defendants named in this action do not all reside in the same county within the State of Florida. Therefore, the venue is appropriate in accordance with Florida Statutes § 47.011(1)(b), which allows for filing in the County where the cause of action accrued.

30. The underlying RICO activities, as alleged in this Complaint, substantially occurred within the State of Florida, giving rise to venue within the State, as per Florida Statutes § 47.011(1)(a), which permits filing in the county where the cause of action arose.

31. This Court has proper jurisdiction over the Defendants and the subject matter of this action in accordance with Florida law.

32. Pursuant to Florida Statutes § 895.03(1), state courts in Florida have jurisdiction over Civil RICO actions, and this complaint seeks remedies under Florida RICO statutes, specifically Florida Statutes Chapter 895.

33. The Defendants named in this action have sufficient contacts with the State of Florida, as they are alleged to have engaged in racketeering activities within the State, which aligns with the jurisdictional requirements established by Florida Statutes § 48.193(1)(a).

34. As the acts constituting racketeering and RICO violations, as alleged herein, took place within the State of Florida, this Court has the authority to hear and adjudicate this RICO complaint based on Florida Statutes § 47.011(1)(a), which grants jurisdiction to the court where the cause of action arose.

35. In accordance with the principle enunciated in *United States vs. Throckmorton (U.S. Supreme Court 98 U.S. 61)*, the fraudulent and illicit nature of the alleged racketeering activities necessitates that this Court retains jurisdiction over this matter.

36. Wherefore, pursuant to Florida laws and statutes, including but not limited to Florida Statutes Chapters 47 and 895, the Plaintiff respectfully asserts that this Court is the appropriate venue and has the requisite jurisdiction to hear and adjudicate this RICO Complaint.

IV. FACTUAL BACKGROUND

37. This Complaint alleges violations pertaining to Fraud and Fraud upon the Court, grounded upon predicate activities engaged by the individual Defendants and the delineated enterprises.

Defendant, JP Morgan Chase, N.A., Predicate Activities

38. The racket in this complaint begins first with a licensed and regulated National Bank & Trust Company JP Morgan Chase (JPMC) “the first acting enterprise,” falsifying records, committing fraud and fraud on the court including both mail fraud and wire fraud as the first named enterprise Defendant in this action.

39. At the core of the alleged improprieties is JP Morgan Chase, N.A., (herein “**JPMC**”), a duly licensed and regulated National Bank & Trust Company, hereinafter designated as "the initiating enterprise". It is averred that JPMC engaged in acts amounting to the falsification of official records, manifest fraud, mail and wire fraud, and fraud upon the court.

40. The RICO statutes predicate that for a party to be culpable, a demonstration of either intent or an actual contravention of statutory provisions is necessitated. Conviction under RICO conspiracy provisions does not necessitate evidence of actual illicit conduct, but rather an intent thereof. Within the ambit of this Complaint, the Plaintiff underscores instances of ostensible false tax returns submission by JPMC. Such conduct, allegedly inconsistent with prevailing legal standards, was endorsed and sanctioned by named governmental entities, including but not limited to the Internal Revenue Service (herein the “**IRS**”), the Department of Justice, and the judiciary. As per Florida's legal paradigm, "racketeering activity" encompasses a gamut of offenses delineated in Florida Statute Section 895.02(1)(a), irrespective of the underlying economic incentives.

41. JPMC, acting as the principal enterprise Defendant, is alleged to have mailed inaccurately prepared tax returns and other tax documentation, which falsely reported income and tax activities to the various co-conspirators identified in this complaint. Furthermore, it is alleged that JPMC conducted wire transfers of funds to these parties, which were not lawfully applied or distributed.

Internal Revenue Service & Other Governmental Entity Predicate Activities

42. In 2005, the Internal Revenue Service (herein the “**IRS**”) proffered a settlement document purporting to reflect tax liabilities. This document, however, was predicated upon the illicit activities of JPMC Enterprise, which furnished misleading and deceptive documentation to the IRS. Concurrently, several of the named Defendants, who were cognizant of the incongruities and the non-conformity of said agreement with prevailing law, neither brought such discrepancies to

light nor apprised the Plaintiff or the relevant judicial bodies of the genuine facts surrounding this matter.

43. The actions ascribed to the Internal Revenue Service and analogous Governmental entities are alleged to be emblematic of the overarching scheme of Fraud and Fraud upon the Court, thereby implicating all named Defendants. The IRS, through its actions, exacerbated the alleged racketeering activities of all participating entities. The Plaintiff, ostensibly devoid of pertinent information, assented to the document. The IRS, in its dealings, was privy to the non-compliance of the document with established legal tenets, further ensnaring them in alleged mail and wire fraud activities facilitated by JPMC.

Zieger Tigges & Little, LLP Enterprise Predicate Activities

44. It is alleged that acting as independent external counsel for JPMC, the Firm, Defendant, Zieger Tigges & Little, LLP, knowingly engaged in racketeering activities, specifically Fraud and Fraud upon the Court. Plaintiff avers that JPMC, by and through its designated counsel, submitted fraudulent documentation to both the Plaintiff and the relevant judicial bodies. Such acts by a legal Firm and its representatives amount to perjury and are incorporated into the broader RICO violations.

45. Furthermore, Plaintiff contends that the Firm was complicit in mail fraud and wire fraud attributable to its principal client, JPMC. The purported misuse of the professional oaths by the Defendant Attorneys, in conjunction with JPMC, the IRS, the Department of Justice, the Zeiger Tigges & Little Law Firm, and other named entities, is asserted to have been a pivotal element in the propagation of the racketeering scheme. Each Attorney, in purportedly contravening their professional oath, entrenched the framework of the racketeering scheme that forms the crux of this RICO Complaint.

46. The law recognizes that conspiracy to breach RICO provisions is, in and of itself, a violation. Such recognition postulates that even if the implicated entities did not consummate the illicit activities, they may yet be culpable under RICO. Conspiracy is conceptualized as an agreement by multiple entities to undertake an illegal act. Within the ambit of this Complaint, the alleged conspiracy violated due process and emerged as a salient facet of the racketeering activities of the named Defendants.

Oath Violation Racketeering Participation

47. The Defendant Attorneys are alleged to have transgressed their professional oaths in facilitating the purportedly deceptive financial activities of JPMC. Such activities, it is argued, encompass false tax declarations and filings that are contrary to Title 26 of the U.S. Tax Code. The Defendant Attorneys, rather than adhering to their oaths, are accused of facilitating and profiting from a racketeering scheme. This scheme allegedly involved illicit tax collection practices, contravening both state statutes and the United States Constitution.

Predicate of Office of Steven Tigges

48. It is alleged that Steven Tigges contravened his professional oath, advancing his client's interests over his commitment to uphold the law and the United States Constitution.

Predicate of Office of Stuart Parcell

49. Similarly, Stuart Parcell is accused of compromising his oath, privileging client interests over his duty to uphold prevailing legal standards and the Constitution.

Predicate of Office of Alan M. Shapiro

50. Alan M. Shapiro, it is contended, transgressed his professional oath by abetting the racketeering scheme, subordinating his allegiance to the law and the Constitution to the interests of his client.

Predicate Of Office: Chief Federal Judge Algenon L. Marbley

51. It is alleged that Chief Federal Judge Algenon L. Marbley contravened multiple professional and judicial oaths during his tenure both as an attorney and subsequently as a Federal Judge. Such purported violations were ostensibly committed to advance the interests of his erstwhile law firm and his current employer, specific U.S. Government agencies. These alleged acts are in derogation of his sworn duty to uphold prevailing legal standards and the U.S. Constitution.

Predicate Of Office: Tax Attorneys

52. Attorneys David A. Hubbert and David M. Katinsky are alleged to have breached their professional oaths in participating in the described racketeering scheme, primarily to advance the interests of their respective clients. Such acts purportedly compromise their duty to the law and the U.S. Constitution. Further, it is contended that these attorneys undertook actions intended to intimidate the Plaintiff and other legal representatives, thereby interfering with the Plaintiff's right to due process.

Predicate of All Additional Representative Attorneys

53. Attorneys Sklarew, Jeffrey Partlow, Leon Derek, and Bose are accused of transgressing their professional oaths. These purported violations, it is alleged, were committed in the course of racketeering activities that were intended to favor their clients, thereby neglecting their duties to uphold prevailing legal standards and the United States Constitution.

Key Evidence & Exhibits Attached

54. Expert reports, referenced as Exhibit #1 and Exhibit #2, were provided to all named defendants. These reports contain detailed and specific information relevant to the state RICO

activity and the filings described herein. The content of these reports delineates the knowledge and timeline of awareness of the named defendants.

55. An IRC Section 6166 filing concerning the payment of the Federal estate tax was executed concurrently with the Form 706 Estate Tax Return submission for the Roger L. Scherer estate in January 1983. Reference: Exhibit #3.

56. Over the subsequent fifteen years, JPMC consistently filed misleading Section 6166 certifications with the IRS, obfuscating the true source of the estate tax payments. Reference: Exhibit #4.

57. Payment amounts made annually, relative to the status of IRC Section 303 stock redemptions from the incorrect company, remained undisclosed to the IRS.

58. An IRS audit in 1985 led to the reevaluation and alteration of the estate assets previously documented in the original Form 706 filing. During this time, JPMC neglected to apprise the IRS of changes in the estate's asset ownership. Reference: Exhibit #5.

59. The Scherer Investment Company underwent dissolution in December 1983 with pertinent documents filed. Despite this, JPMC maintained records of trust ownership of this company until 2006. Reference: Exhibit #6.

60. QSST Trust elections for the Ronald E. Scherer Trust and the Linda S. Hayner Trust were initiated and signed by JPMC representative John Stine. However, these elections were deemed inadmissible at the time due to non-compliance with IRC Section 1361 regulations. The misrepresentation continued from 1984 to 2006. References: Exhibits #7, #8, and #9.

61. Elections for Sub Chapter S Company, formerly under the ownership of Scherer Investment Company prior to its 1983 dissolution, were also signed by John Stine on behalf of JPMC in 1984. References: Exhibits #7, #8, and #9.

62. An internal memo from JPMC's external legal team advised the bank on asset accounting for the trust(s). Reference: Exhibit #10.

63. From 1982 to 1999, JPMC filed all Federal tax returns for the Roger L. Scherer Trust, identified as TAX ID#92 trust. Reference: Exhibit #11.

64. For the years 2000 through 2004, JPMC abstained from filing federal tax returns for TAX ID#92. However, for the year 2005, two divergent tax returns, with disparate tax details but identical tax identification numbers, were submitted. Reference: Exhibit #12.

65. Tax returns were subsequently filed for TAX ID#92 for the years 2006, 2007, and a provisional final return in 2008. This activity took place amidst the Franklin County, Ohio probate court proceedings. References: Exhibits #13 and #14.

66. JPMC delivered faulty Schedule K-1 documents from TAX ID#92 for the years 2005 through 2008. References: Exhibit #12, #13, and #14.

67. The imprecise filing of the final return for the tax year of 2008 failed to detail the distribution of the trust's assets accurately. Reference: Exhibit #14.

68. In 1998, JPMC produced an internal memo about the UNIMAG transaction but subsequently overlooked this transaction in its records.

69. Audited financial statements for UNIMAG Proxy spanning two and a half years were available to JPMC in 1998.

70. The UNIMAG Proxy received approval from the Securities & Exchange Commission in 1998 for the UNIMAG sale. Reference: Exhibit #15.

71. JPMC authenticated the UNIMAG transaction for the trusts through the signing of a sales agreement and related documents. Reference: Exhibit #16.

72. During the 2006 trial discovery, JPMC was provided with all Federal tax returns and accounting records of the various Sub Chapter S companies and Federal tax returns for the QSST Trusts. Reference: Exhibit #17.

73. JPMC's legal team, involved in the Franklin County probate cases, partook in the preparation of the final account. This account did not utilize the bank's genuine account statements, but rather a summarized version. Reference: Exhibits #18 and #19.

74. Manually drafted Trust Department bank statements, which were falsified records, infringed upon Ohio trust laws. References: Exhibits #20, #21, and #22.

75. In 2005, JPMC intentionally recorded an erroneous cost basis for the Goodale Building real estate in the Federal tax return. Reference: Exhibit #12.

76. A counterfeit final accounting document was submitted by JPMC to the Franklin County, Ohio probate court. References: Exhibits #21 and #22.

77. JPMC submitted false Federal tax returns to the IRS.

78. In the final accounting in Franklin County, Ohio probate court, JPMC inaccurately represented Scherer Investment Company. References: Exhibits #23 and #24.

79. JPMC erroneously cataloged corporate assets as trust assets in its final accounting. References: Exhibits #23 and #24.

80. JPMC falsely recorded QSST Trust SubChapter S income as a trust asset, in violation

V. CAUSES OF ACTION

CAUSE OF ACTION I:
MAIL AND WIRE FRAUD
(AGAINST JP MORGAN CHASE, N.A.)

81. The Plaintiff re-alleges the contents of paragraphs 1-46 of this Complaint as herein fully incorporated.

82. The Defendant, JP Morgan Chase, as the primary implicated enterprise, is alleged to have dispatched fraudulently compiled tax returns and other deceitful tax documentation, misrepresenting fiscal data and tax activities to various named co-conspirators herein. Furthermore, it is contended that JPMC affected electronic funds transfers to these entities in a manner inconsistent with, and/or in violation of, pertinent statutes. Thus, JPMC is asserted to have engaged in actions constitutive of both mail and wire fraud, furthering the alleged racketeering activity.

83. As codified under § 1343, the statute criminalizes any intent or actualized effort to defraud or obtain financial or proprietary assets via deceptive means, utilizing various electronic modes of communication. Such communications encompass, but are not restricted to, wire transmissions, radio, television, digital platforms, and instantaneous messaging, provided they traverse state or international boundaries.

84. Under the federal provision, 18 U.S.C. 1343, wire fraud is delineated as a criminal transgression. The statute postulates any deceptive scheme perpetrated through electronic communication means that cross state or international jurisdictions. For a successful prosecution under § 1343, the following criteria must be incontrovertibly established: (1) the defendant's active engagement in a fraudulent scheme; (2) the scheme's incorporation of materially false statements

or omissions; and (3) a resultant, or potential upon fruition, monetary, proprietary, or intangible loss.

85. Mail or wire fraud is delineated as an act wherein an individual: (1) willfully engages in a stratagem to defraud another of financial or tangible assets, and (2) employs mail or electronic communication as a conduit for that scheme. *See* *Am. Dental Assoc. v. Cigna Corp.*, 605 F.3d 1283, 1288–90 (11th Cir. 2010); *U.S. v. Griffin*, 699 F.2d 1102, 1105–06 (11th Cir. 1983). For invoking mail fraud as a foundational act in a civil RICO claim, the plaintiff must not only demonstrate the statutory elements of mail fraud, but it is imperative to also establish that the defendant's intent was consciously and knowingly fraudulent, and that a person of reasonable prudence would have been misled by the defendant's misrepresentation. *Bryan v. Countrywide Home Loans*, No. 8:08-CV-794-T-23EAJ, 2008 WL 4790660, at *3 (M.D. Fla. Oct. 27, 2008) (Citing *Green Leaf Nursery v. E.I. DuPont De Nemours & Co.*, 341 F.3d 1292, 1306) (11th Cir. 2003).

86. 18 U.S.C. Section 1341 is emblematic of Mail Fraud. This legislative measure was inaugurated in 1872 during a comprehensive overhaul of the postal regulations, wherein Congress criminalized the dispatch of materials via mail with the intent to orchestrate any deceptive scheme.

87. It is pivotal to understand that mail fraud does not predicate on the actual defrauding of the victim. In litigation, the plaintiff is not mandated to validate that the deceitful stratagem inflicted harm or even attained fruition. Even the victim's ignorance of the scheme does not exempt the defendant. The mere establishment of a fraudulent intent and scheme suffices. Under § 1346, incepted in 1988, the terminology of "scheme or artifice to defraud" has been broadened to encompass any machination aimed at depriving another of intangible honest services. Moreover,

§1343 incriminates any intent or execution of a fraudulent scheme through varied electronic communication modes crossing state or international borders.

88. For mail fraud convictions, the content of the mailing isn't bound to contain falsehoods. The mere employment of mail in furtherance of a fraudulent scheme suffices. *Halpin v. David*, No. 4:06CV457-RH/WCS, 2009 WL 1753759, at *10 (N.D. Fla. June 22, 2009). As recognized by the U.S. Supreme Court in *Schmuck v. United States*, 489 U.S. 705, 715 (1989), even 'innocent' mailings, devoid of deceptive content, might fulfill the mailing requisite for mail fraud. This doctrine is also adhered to by the Eleventh Circuit in the context of wire fraud, underscoring that a communicate does not necessitate deception, but simply needs to be integral to the fraudulent scheme. *See United States v. Phillips*, 647 F. App'x 917, 918 (11th Cir. 2016).

89. Based on the foregoing facts and circumstances, the Plaintiff alleges that the Defendant's actions fall within the ambit of mail and wire fraud as delineated under federal law. Given the gravamen of the Defendant's alleged transgressions, the Plaintiff respectfully seeks compensatory damages. Further, the Plaintiff urges this Court to provide equitable remedies that address the harm allegedly perpetuated by the Defendant's actions and to hold them fully accountable for their purported deliberate and misleading conduct.

CAUSE OF ACTION II:

FRAUD (AGAINST ALL DEFENDANTS)

90. The Plaintiff re-alleges the contents of paragraphs 1-55 of this Complaint as herein fully incorporated.

91. The Plaintiff avers that the actions of the IRS, in concert with other Governmental Entities, constitute a willful engagement in fraud and fraud on the court, in conjunction with all named Defendants in this action. It has become manifestly evident that the agreement in question was not

merely an isolated contract, but a continuation and exacerbation of the alleged racketeering activities perpetrated by all named Defendants herein. Unbeknownst to the Plaintiff, Mr. Scherer, who acted in good faith, the agreement was fundamentally flawed and contrary to the established law. It is the Plaintiff's position that the IRS, aware of the legal deficiencies in the document, should never have proffered it as a legally binding agreement. Moreover, the IRS's receipt and processing of mail and wire communications from JPMC further underscores their alleged complicity in the racketeering enterprise.

92. As delineated under Section 895.02(8) of the Florida Statutes, fraud is unequivocally classified as a racketeering activity. Given the facts presented above, the Plaintiff contends that all Defendants bear liability for both fraud and fraud on the Court. Section 817.034(4)(a) of the Florida Statutes expressly states that any individual or entity that orchestrates a scheme to defraud, subsequently obtaining property as a result, is culpable of organized fraud. Should the total value of the property acquired be less than \$20,000, the offender shall be deemed guilty of a third-degree felony, as set forth under § 817.034(4)(a)3, Fla. Stat. The term "Scheme to defraud" has been clearly defined in § 817.034(3)(d), Fla. Stat, and elaborated upon in the precedent set by *Russell v. State*, 675 So. 2d 961 (Fla. Dist. Ct. App. 1996).

93. In light of the foregoing, the Plaintiff posits that the actions undertaken by the Defendants squarely fit the definitions of fraud and fraud on the court. In seeking justice, the Plaintiff implores the Court to award appropriate damages. Furthermore, the Plaintiff urges the Court to provide suitable remedies to rectify the harm caused by the Defendants' actions and to ensure that they are held to account for their willful and misleading transgressions.

CAUSE OF ACTION III:
VIOLATION OF OATH
(AGAINST ATTORNEY DEFENDANTS AND COURT OFFICERS)

94. The Plaintiff alleges that the named Defendant Attorneys, in flagrant violation of their professional oaths, colluded in supporting and perpetuating the erroneous tax filings and reporting of National Bank & Trust NA enterprise (JPMC). This misconduct includes a breach of their sworn oaths, and the alleged misapplication of certain tax program participation filings directly contravening title 26 of the U.S. Tax Code. The Plaintiff further contends that instead of fulfilling their sworn duties, the Defendant Lawyers—including those representing the Trustee enterprise and Government Lawyers—complicitly furthered schemes of fraud and racketeering, with the apparent intent to unlawfully gain or cover up the illicit activities. This includes alleged efforts to unlawfully impose and collect taxes, in contravention of both state law and the U.S. Constitution.

95. The oath taken by a lawyer is a sacrosanct commitment, often legislatively mandated, before one is admitted to practice law. This oath, though varying by jurisdiction, typically underscores the lawyer's commitment to uphold the Constitution, respect judicial officers and the courts, safeguard client confidences, and act with honesty, integrity, and civility.

96. A transgression against this oath may amount to professional misconduct, inviting disciplinary measures. Both an oath, sworn to a deity, and an affirmation, a pledge on personal honor, are binding commitments to uphold the truth. Breaching these commitments can result in penalties for perjury, as stipulated under § 3108.

97. Perjury in a judicial context involves deliberately lying or withholding the truth after swearing an oath or affirmation to tell the truth. Lawyers, bound by their oaths, must uphold their professional duties with the utmost integrity, even when they believe their actions are unobserved.

This encompasses their obligation to protect client confidences, uphold the rule of law even under adverse conditions, and advance the legal process and the cause of justice.

98. It is the Plaintiff's assertion that the defendant attorneys played pivotal roles in the alleged racketeering scheme, knowingly neglecting their sacred oaths to uphold the Constitution and the rule of law. The Plaintiff avers that instead of advocating for the rule of law and their clients, these lawyers turned a blind eye and colluded in the purported fraudulent activities.

99. Arising from the foregoing allegations, the Plaintiff asserts that the actions of the Defendant Attorneys amount to both a violation of their professional oaths and perjury. As redress, the Plaintiff seeks damages and appropriate legal remedies to mitigate the alleged harm caused by the Defendants' actions and seeks to hold them accountable for their purported intentional malfeasance.

CAUSE OF ACTION IV:
RACKETEERING (AGAINST ALL DEFENDANTS)

100. The Plaintiff hereby reincorporates by reference the assertions and contentions set forth in paragraphs (24) to (58) of this Complaint as if fully restated herein.

101. The Plaintiff alleges that through a combination of mail and wire fraud, general fraud, fraud upon the court, and violations of sworn oaths, all named Defendants have engaged in activities constituting racketeering, as articulated under Chapter 895 of Florida Statutes. Specifically, Florida law designates "racketeering activity" as any act encompassing the commitment, attempt, conspiracy, solicitation, coercion, or intimidation of another to perpetrate any criminal offense delineated in Florida Statute Section 895.02(1)(a).

102. In prosecuting under Florida's RICO Act, no underlying economic motive for the alleged predicate acts or the RICO enterprise is mandated for establishment. A RICO violation under Florida law is predicated upon participation in an enterprise via a pattern of racketeering activities. Such a transgression is categorized as a first-degree felony, carrying a potential

imprisonment of up to 30 years in the state penitentiary. The essential elements to establish this offense are: (a) The defendant was associated with a discernable enterprise; (b) Said defendant, whether directly or indirectly, engaged in the enterprise by perpetrating a minimum of two instances of "racketeering activity"; and (c) At least two of the aforementioned instances share commonalities in: (i) victims; (ii) intents; (iii) outcomes; (iv) co-conspirators; (v) methodologies; or (vi) are linked by distinguishing attributes and aren't isolated events.

103. The Supreme Court of Florida elucidates "Pattern of racketeering activity" as the involvement in a minimum of two instances of racketeering conduct bearing similarities in intent, outcome, accomplices, victims, or methodologies, or are otherwise linked by notable characteristics, with the stipulation that one such instance transpired post the enactment of this statute, and the latter within a 5-year span following a preceding racketeering event. Reference: *Bowden v. State*, 402 So. 2d 1173 (Fla. 1981).

104. Furthermore, a "pattern of racketeering activity" necessitates a minimum of two acts of racketeering conduct, one post the statute's enactment and the latter within a decade, discounting any imprisonment duration, succeeding a preceding racketeering act. The "enterprise" element encompasses any individual, partnership, corporation, or other legal entities, including de facto associations. See 18 U.S.C. § 1961(4) (1994); *United States v. Parise*, 159 F.3d 790, 794 (3d Cir. 1998); *United States v. Allen*, 155 F.3d 35, 40 (2d Cir. 1998).

105. Stemming from the foregoing allegations, the Plaintiff contends that the Defendants' actions amount to racketeering. The Plaintiff, therefore, seeks damages and appropriate legal redress to ameliorate the alleged harm and to hold the Defendants accountable for their purported intentional malfeasance.

V. PRAYER FOR RELIEF

WHEREFORE, Plaintiff Ronald E. Scherer, Sr., Pro Se, hereby requests this Honorable Court to process this RICO Complaint under Florida statute 895.03 and all other applicable and appropriate legal statutes.

106. Considering the foregoing contentions and allegations presented herein, the Plaintiff humbly beseeches this esteemed Court to adjudicate and declare that the Defendants are jointly and severally liable for their purported engagement in a racketeering scheme intended to circumvent tax obligations. It is accentuated that the Defendants ostensibly acted without the requisite legal authorization or the sanction of the law.

107. Plaintiff implores the Court to grant a monetary judgment in favor of the Plaintiff. The Plaintiff estimates damages, as a result of the Defendants' alleged actions, amounting to over one hundred twenty-one million dollars (\$121,000,000.00) owed to the U.S. Government and pertinent State Government in back taxes.

108. Taking into account cumulative losses and other consequential damages, the Plaintiff seeks an aggregate compensation exceeding four hundred million dollars (\$400,000,000.00).

109. Any other relief that the Court deems is just and proper.

Respectfully Submitted By:

/s/ Ronald E. Scherer, Sr. Ronald E.
Scherer, Sr.
35 Lions Paw Grand
Daytona Beach, Florida 32124
Plaintiff, *Pro Se*

Dated on this 2nd day of November 2023.