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**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE DISTRICT OF MARYLAND**  
**(GREENBELT DIVISION)**

Rec'd by: JW

USDC- GREENBELT  
25 MAR 31 AM 10:04

BEAUFORT NICKSON  
12639 MILLSTREAM DRIVE  
BOWIE, MARYLAND. 20715

Plaintiff,

V.

ALLEVIATE TAX LLC  
2108 N. Street Suite- N  
SACRAMENTO, CALIFORNIA. 95816

Defendant,

CASE NO.: TDC 25CV1042

**JURY TRIAL DEMANDED**

**COMPLAINT**

BEAUFORT NICKSON ("Plaintiff") Pro Se, herein referred to as (Mr. Nickson or Plaintiff) alleges the following against Alleviate Tax LLC, herein referred to as (Alleviate or Defendant).

**NATURE OF ACTION**

1. Plaintiff brings this case against the Defendant for violations of the "Telephone Consumer Protection Act" ("TCPA") 47 U.S.C. 227.

**JURISDICTION AND VENUE**

2. This Court has federal question jurisdiction pursuant to 28 U.S.C. 1331.

3. Venue is proper because a substantial portion of the events complained of occurred in this District.
4. This Court has personal jurisdiction over Defendant because the conduct at issue in this case substantially occurred in Maryland. Defendant sent and/or initiated unauthorized phone calls to Plaintiff who lives in this District. U.S.C. 1391 (b)(2).

#### **PARTIES**

5. Plaintiff is a natural person residing in Prince George's County, Maryland 20715.
6. Plaintiff is a "person" as that term is defined by 47 U.S.C. 153(39).
7. Defendant is a Limited Liability Company which offers tax relief services to consumers throughout the United States, with its principal address located at: 2108 N. Street Suite N-Sacramento, California. 95816. With its mailing addresses: 1025 Meaux Road Suite N-Sacramento, California. 95816. (PER: IRS.GOV- E-FILE PROVIDER SEARCH) 2600 Michelson Drive Suite 1500 Irvine, California. 92612.
8. Defendant is a "person" as that term is defined by U.S.C. 153 (39).
9. Defendant acted through its agents, employees, officers, members, directors, heirs, successors, assigns, principles, trustees, sureties, subrogees, representatives and third-party vendors with the authority to place and send calls on its behalf and for its benefit.

#### **FACTUAL ALLEGATIONS**

10. Plaintiff has a cellular telephone number (202) xxx-0048 that he's had for 24 years with the same wireless service provider and is charged monthly for his service plan.

11. Plaintiff is the only regular user, subscriber and carrier of this cellular telephone and uses it both as his residential and personal phone as it's the only phone number he's had for over 24 years.
12. Plaintiff's cellular telephone number has been registered on the "National Do Not Call Registry" since November 16, 2018. Please see Plaintiff's exhibit [#1] ("DNC" registry).
13. Defendant's first illegal, unsolicited and unwanted telemarketing call was on Friday June 16, 2023, at 6:37 P.M. from "Spoofed" phone number (202) 951-4007. Plaintiff was eating dinner when he was disturbed by Defendant's unwanted call and looked at his phone and instinctively chose not to answer it, knowing it was from a telemarketer. Defendant's call aggravated Plaintiff late in the evening hours.
14. Defendant's second illegal, unsolicited and unwanted telemarketing call was on Tuesday June 27, 2023, at 11:26 A.M. from the same "Spoofed" phone number (202) 951-4007. Plaintiff was enroute to an appointment when he was distracted and answered his cell phone and heard a beeping sound before a male voice came on the line and said, "Hello I'm calling from Alleviate tax relief services, do you have any tax issues we can assist you with" Plaintiff immediately stated, "I'm not interested" and disconnected the call. The Defendant's call annoyed and aggravated Plaintiff.
15. Defendant's third illegal, unsolicited and unwanted telemarketing call was on Tuesday June 27, 2023, at 2:21 P.M. from again "Spoofed" phone number (202) 951-4007. Plaintiff was trying to relax when he answered his cellphone and hears beeping sounds and a short pause before Defendant's representative in a male voice came on the line and said, "Hello this is Jose how are you doing today?" Plaintiff responded, "I'm sorry what is this again?" the

representative replied, "We are Alleviate tax just reaching out to you, to see if you possibly have a tax debt we might be able to help you with" Plaintiff asked "Where are you located?" the representative replied "We are located in Irvine California". Plaintiff started to confront the representative about the spoofed phone number and stated the following "O.K. you called me from (202) 951-4007 are you in Washington, D.C.?" the representative responded, "No, we use local phone numbers to avoid long distance charges" Plaintiff replied, "That's spoofing" the representative stated "No its not" Plaintiff again stated, "Yes it is spoofing and I'm on the do not call registry and you guys have called me several times". The representative, stated. "Well, I'll hang up then". and disconnected the call. Plaintiff again felt harassed and annoyed by Defendant's illegal calls. Plaintiff video recorded this call and Defendant's use of spoofed phone number.

16. Defendant's fourth illegal, unsolicited and unwanted telemarketing call was on Wednesday July 05, 2023, at 11:29 A.M. from "Spoofed" phone number (202) 788-8516. Plaintiff was in the middle of meditating when he answered his cell phone and heard beeping sounds and a pause before a female voice came on the line and stated the following, "Hello I'm calling from Alleviate tax relief services we are a company that helps individuals find a tax relief program that best fits your needs and gives you peace of mind, we have a variety of accredited tax programs that offer protection from the IRS can I transfer you to a specialist?" Plaintiff wanted to get to the bottom of the harassing phone calls and responded "sure" Plaintiff was transferred and a live male voice came on the call and said, "Hello this is Cole with Alleviate tax relief services" Plaintiff replied, "Where are you located?" the representative responded, "Irvine, California." Plaintiff at that point disconnected the call. Plaintiff again was frustrated and angered that he had to endure

unwanted and harassing telemarketing calls from the Defendant. Video Recorded. Please see Plaintiff's exhibit [#2] ("Screen shots of Defendant's phone numbers").

17. **DEFENDANT'S CONNECTION TO THE PHONE NUMBERS USED TO PLACE FOUR (4) UNWANTED, UNSOLICITED AND ILLEGAL TELEMARKETING CALLS TO PLAINTIFF'S CELLPHONE:** the Defendant used the following two (2)

"Spoofed" phone numbers to call Plaintiff:

(a) first phone number: (202) 951-4007 which placed three (3) calls to Plaintiff's cellphone, twice the Defendant's representatives stated they were calling from "Alleviate Tax". Video Recorded.

(b) second phone number: (202) 788-8516 which placed one (1) call to Plaintiff's cellphone, the Defendant's representative stated they were calling from "Alleviate Tax". Video Recorded.

(c) a representative from both phone numbers stated that Alleviate Tax was in "Irvine, California". Indeed, the Defendant does have an address associated with its company at 2600 Michelson Drive- Suite 1500- Irvine, California.

18. Defendant placed four (4) unsolicited telemarketing calls to Plaintiff using an automatic telephone dialing system (ATDS) which has the present and/or future capacity to store, produce and/or dial such numbers using a random and/or sequential number generator.

19. Plaintiff knew Defendant's calls were automated because of hearing beeping sounds with short pauses before a live person came on the call as well as using spoofed phone numbers.

20. Plaintiff knew Defendant's calls were automated because the calls were not manually made and were generic scripted telemarketing calls and never referenced Plaintiff directly by his name.
21. Defendant uses an (ATDS) with the capability to generate, create, produce, dial and transmit, random, sequential or customized "Spoofed" phone numbers which transmit false caller I.D. information to consumers "AT WHIM" and en masse.
22. Plaintiff does not know the exact type of (ATDS) the Defendant used without having the benefit of discovery.
23. Plaintiff did not inquire about any products or services the Defendant provides and did not provide his prior express written consent, prior express consent, verbal consent, or implied consent allowing the Defendant to contact him on his cell phone.
24. Plaintiff is not nor was he ever a customer of the Defendant and has no established business relationship whatsoever.
25. The telephone calls made to Plaintiff's cellular phone by the Defendant were not for emergency purposes as described in 47 U.S.C. 227 (B)(1)(A).
26. Defendant has no record of Plaintiff giving consent in any medium.
27. Under the "TCPA" and pursuant to the FCC's January 2008 Declaratory Ruling, the burden is on the Defendant to demonstrate that Plaintiff provided it with prior express consent within the meaning of the statute.
28. Defendant routinely conducts business in a manner which violates the "Telephone Consumer Protection Act" and has been named as a Defendant at least twelve (12) times in

multiple U.S. District Courts for “TCPA” violations against consumers on their cellphones even though they listed their cellphone numbers on the DNC registry, additionally, Defendant has complaints filed against it on “Better Business Bureau” website ([www.bbb.org](http://www.bbb.org)) regarding its (“TCPA”) violations and/or practices. Please see Plaintiff’s exhibit [#3] (“Pacer: Nature of Suit-485- Defendant TCPA Lawsuits”).

29. Defendant did not purchase and download the do not call list registry for area code (202) before illegally calling Plaintiff’s cellular phone four (4) times.
30. Defendant did not scrub its call list 31 days before calling Plaintiff’s cell phone.
31. Defendant devised a scheme to knowingly, willfully, deceptively and illegally transmit false caller ID information to be displayed on Plaintiff’s cell phone by “Spoofing” its phone number (202) 951-4007 thereby, violating the Federal Communications Commission’s (FCC) “Truth In Caller ID.” Act”, altering the area code to resemble Plaintiff’s thereby harassing and inducing Plaintiff to answer his phone, although Defendant does not have an office located in Washington, D.C. or the surrounding metropolitan area.
32. Defendant devised a scheme to knowingly, willfully, deceptively and illegally transmit false caller ID Information to be displayed on Plaintiff’s cell phone by “Spoofing” its phone number (202) 788-8516 thereby, violating the Federal Communications Commission’s (FCC) “Truth In Caller ID. Act”, altering the area code to resemble Plaintiff’s thereby harassing and inducing Plaintiff to answer his phone, although Defendant does not have an office located in Washington, D.C. or the surrounding metropolitan area.

33. Due to the conduct alleged herein, Plaintiff has suffered concrete intangible and particularized harms in the form of lost time spent fielding unwanted autodialed calls, loss of use of his cellular telephone as the calls came in, battery drainage, harassment, annoyance, aggravation, nuisance, frustration and the invasion of privacy and intrusion upon his seclusion and personal peace.
34. Defendant placed unsolicited telemarketing calls to Plaintiff's cell phone which is on the "Do Not Call" registry voluntarily and under its own free will.
35. Plaintiff never inquired about any products or services the Defendant provides and did not fill out any webform submissions requesting to be contacted by the Defendant.
36. Plaintiff never received an email message confirmation from the Defendant stating he opted-in giving consent to be contacted on his cell phone.
37. Plaintiff never received a text message confirmation from the Defendant stating he opted-in giving consent to be contacted on his cell phone.
38. Plaintiff never entered into an agreement with the Defendant to receive telemarketing calls on his cell phone and never received any disclosures stating he could opt out.

**COUNT 1**

**Defendant Violated The "TCPA" U.S.C. 227(b)  
Automatic Telephone Dialing System ("ATDS")**

39. Plaintiff incorporates the forgoing paragraphs as though the same were fully set forth at length herein.
40. The "TCPA" prohibits placing calls or text messages using an automatic telephone dialing system or automatically generated or prerecorded voice to a cellular telephone except

where the caller has the prior express consent of the called party to make such calls or where the call is made for emergency purposes. 47 U.S.C. 227 (b)(1)(A)(111).

41. Defendant initiated/placed multiple calls to Plaintiff's cellular telephone number using an automatic telephone dialing system which has the present and/or future capacity to dial, store and produce such phone numbers using a random or sequential number generator.
42. Defendant knew it was using an "ATDS" and knew it did not have Plaintiff's prior express written consent or prior express consent when it placed the calls to Plaintiff's cellular phone.
43. Defendant knew it did not have Plaintiff's invitation or permission to contact him on his cell phone.
44. Defendant's acts as described above were done with malicious, intentional, willful, reckless, wanton and negligent disregard for Plaintiff's rights under the law and with the purpose of harassing Plaintiff.
45. The acts and/or omissions of the Defendant were done unfairly, unlawfully, intentionally, deceptively and absent bona fide error, lawful right, legal defense, legal justification or legal excuse.
46. As a result of the above violations of the "TCPA", Plaintiff has suffered the losses and damages as set forth above entitling Plaintiff to an award of statutory, actual and treble damages.

**COUNT 11**  
**Defendant Violated The "TCPA" 47 U.S.C. 227 (c)**  
**"Do Not Call Registry"**

47. Plaintiff incorporates the foregoing paragraphs as though the same were fully set forth at length herein.

48. The “TCPA” prohibits any person or entity of initiating any telephone solicitation to a residential telephone subscriber who has registered his or her telephone number on the National Do-Not-Call Registry of persons who do not wish to receive telephone solicitations that is maintained by the federal government this also includes cellular phones. 47 U.S.C. 227(c).
49. Plaintiff has received more than one (1) telemarketing call from the same sender/Defendant in a twelve (12) month period, on his residential cell phone which has been listed on the “Do Not Call” registry since November 16, 2018. The Defendant’s calls were for the purpose of selling and promoting its tax-related products and services in an effort to gain Plaintiff as a new customer.
50. Defendant’s acts as described above were done with malicious, intentional, willful, reckless, wanton and negligent disregard for Plaintiff’s rights under the law and with the purpose of harassing Plaintiff.
51. The acts and/or omissions of Defendant were done unfairly, unlawfully, intentionally, deceptively and absent bona fide error, lawful right, legal defense, legal justification or legal excuse.
52. As a result of the Defendant’s violations of the “TCPA”, Plaintiff has suffered concrete intangible and particularized harms and has under (Article III) standing, a legal right conferred by Congress to seek redress from the Defendant’s violations of the (TCPA) with the losses and damages as set forth above entitling Plaintiff to an award of statutory, actual and treble damages.

**PRAYER FOR RELIEF**

**Wherefore, Plaintiff Beaufort Nickson, respectively prays for judgement as follows.**


- a. All actual damages Plaintiff suffered as provided under 47 U.S.C. 227(b)(3)(b).
- b. Statutory damages of \$500.00 per violative telephone call as provided under 47 U.S.C. 227(b)(3);
- c. Statutory damages of \$500.00 per violative telephone call as provided under 47 U.S.C. 227(c)(5);
- d. Treble damages of \$1,500.00 per violative telephone call as provided under 47 U.S.C. 227(b)(3);
- e. Treble damages of \$1,500.00 per violative telephone call as provided under 47 U.S.C. 227(c)(5);
- f. \$3,000.00 per call for the four (4) calls Defendant placed violating multiple provisions of the "TCPA" for a total of \$12,500.00 Dollars.
- g. Court cost and fees and any other relief this Honorable Court deems appropriate.

**DEMAND FOR JURY TRIAL**

PLEASE TAKE NOTICE that Plaintiff, Beaufort Nickson, demands a jury trial in this case.

Respectfully submitted.

Dated this 31<sup>st</sup> day of March 2025

  
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