

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 4:08-cv-0278-TCK-PJC
	)	
LINDSEY KENT SPRINGER, <i>et al.</i> ,	)	
	)	
Defendants.	)	
	)	

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**UNITED STATES' RESPONSE IN OPPOSITION TO  
APPLICATION FOR RELIEF FROM JUDGMENT**

Defendant Lindsey Springer has filed another motion seeking to vacate the judgment entered against him claiming again that the Court lacks jurisdiction over him and the real property that was sold in this action. The motion is not clear, but apparently Springer claims that he resided and the property was located within the boundaries of an Indian reservation and thus not subject to the Court's jurisdiction. Springer ignores statutory law and misapplies case law. The motion should be denied.

The United States brought this action under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402. Section 1340 states that "The district courts shall have original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue." Section 1345 provides that district courts have jurisdiction in civil actions brought by the United States. Section 7402 of the Internal Revenue Code states that district courts have jurisdiction to issue orders appropriate for the enforcement of the nation's tax laws. Furthermore, 28 U.S.C. § 1331 provides that "district courts shall have original jurisdiction of all civil actions arising under the Constitution, laws, or treaties of the United States." The instant action was brought to reduce to judgment federal income tax assessments made against Lindsey Springer and to enforce federal

tax liens. It clearly falls within the above statutes. The Court correctly held that it has jurisdiction in this matter.

Springer alleges that this Court does not have jurisdiction over matters in Creek County or Tulsa County, Oklahoma. Springer admits that he and the other defendants resided in Creek or Tulsa County, and that the subject real property is in Creek County. These counties are within this judicial district, the Northern District of Oklahoma. 28 U.S.C. § 116(a). Springer wrongly argues that because these counties (or parts thereof) are within the boundaries of the Creek Nation reservation, the Court lacks jurisdiction in this case.

To support his argument, Springer misapplies the Tenth Circuit case of *Murphy v. Royal*, 866 F.3d 1164 (10<sup>th</sup> Cir. 2017), *opinion amended and superseded on denial of rehearing en banc* 875 F.3d 896 (10<sup>th</sup> Cir. 2017), *cert. granted* by *Royal v. Murphy*, 138 S.Ct. 2026 (2018). *Murphy* involved an Indian (Murphy) who was convicted in state court of murdering another Indian in rural McIntosh County, Oklahoma. In a post-conviction hearing, Murphy argued that the State of Oklahoma “lacked jurisdiction because the crime occurred in Indian country and 18 U.S.C. § 1153 provides for exclusive federal jurisdiction over murders committed by Indians in Indian country.” *Murphy*, 866 F.3d at 1175. The issue for the Tenth Circuit was whether the crime occurred in Indian country, or, more specifically, the Creek Nation Reservation.<sup>1</sup>

The Tenth Circuit spent considerable effort in determining the boundaries of the Creek Reservation and, ultimately, determined that the Reservation occupied more territory than previously presumed by many, including the State of Oklahoma. It held that the killing did occur

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<sup>1</sup> Indian country includes, *inter alia*, “all land with the limits of any Indian reservation under the jurisdiction of the United States Government.” 18 U.S.C. § 1151.

in Indian country and thus exclusive jurisdiction of the case resides with the United States under the “Major Crimes Act” (18 U.S.C. § 1153) and not in the state courts. Murphy’s state court conviction was thus invalidated. The court concluded that “[t]he decision to prosecute Mr. Murphy in federal court rests with the United States. Decisions about the borders of the Creek Reservation remain with Congress.” 866 F.3d at 1233.

The *Murphy* decision has no bearing or relevancy to Lindsey Springer or the instant case. This action arose under the laws of the United States, this case is already in federal court, not a state court, and Springer is not an Indian.<sup>2</sup> It also makes no difference if Springer or the subject property resided within the boundaries of an Indian reservation. Federal courts have jurisdiction in Indian Country in civil cases that arise under federal law. *E.g.*, William C. Canby, *American Indian Law* 271 (4<sup>th</sup> ed. 2004). Springer seems to allege that this Court simply has no jurisdiction whatsoever regarding any matters occurring within a reservation.<sup>3</sup> There is no authority for Springer’s argument, and he cites none. Residents of Creek or Tulsa County, Oklahoma, are not exempt or immune from federal tax laws. There is no basis for Springer to be relieved of the judgment entered in this case.

A quick review of the PACER docket sheet in this action reveals that Springer has filed at least five motions to dismiss, plus a motion for summary judgment, which have each argued lack of jurisdiction. Springer has also filed at least three motions to vacate or alter the judgment

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<sup>2</sup> Springer does not claim to be a Native American, perhaps knowing that Indians are subject to federal income taxation. *See, e.g., Squire v. Capoeman*, 351 U.S. 1, 6 (1956) (Indians are citizens and subject to income taxes); *United States v. Anderson*, 625 F.2d 910, 913 (9<sup>th</sup> Cir. 1980); *Jourdain v. Comm’r*, 617 F.2d 507, 509 (8<sup>th</sup> Cir. 1980).

<sup>3</sup> Not that it is relevant, but Springer has not shown that he ever resided in or that the subject property is located within the boundaries of any reservation.

based on jurisdictional grounds. The Court addressed and denied each of the motions.

Springer's latest motion should be denied as well.

Respectfully submitted,

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Certificate of Service

I hereby certify that on this 8<sup>th</sup> day of March 2019, I electronically filed the foregoing United States' Response in Opposition to Application for Relief from Judgment with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following: all counsel of record.

I further certify that on this 8<sup>th</sup> day of March 2019, I served the same document by U.S. Postal Service on the following non-CM/ECF participants:

Lindsey K. Springer  
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/s/ Martin M. Shoemaker