

UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

GEOFF WINKLER, as court-appointed Receiver
for J&J CONSULTING SERVICES INC., ET AL.,

Plaintiff,

v.

Warren Rosegeen
Defendant. et. al

CASE NO.: 2:22-cv-00612-CDS-EJY

**Motion To Compel Full Accounting, Fiduciary
Disclosures, And Tax Documentation by Court
and Receiver Pursuant to Legal Obligations
Under Federal Law and Internal Revenue Code**

FILED	RECEIVED
ENTERED	SERVED ON
COUNSEL/PARTIES OF RECORD	
JUN 25 2026	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY: _____	DEPUTY

To The Honorable Court:

NOW COMES Warren Rosegreen, respectfully moving this honorable Court to compel the Court, Clerk, and Receiver to provide a full, verifiable accounting of all documents, instruments, and actions taken in this case impacting taxable property, res, or transactions and to disclose mandatory fiduciary filings, tax forms, and financial registrations evidencing their lawful authority.

This motion is filed under Federal Rule of Civil Procedure 37(a), Rule 60(b)(4) (jurisdictional defects and fraud), the Internal Revenue Code, relevant federal securities, and fiduciary law. The relief specifically sought is critical to ensuring compliance with procedural and substantive due process guaranteed under the U.S. Constitution, and to challenge the appropriateness, standing, and lawful authority of this Court and its agents.

I. Relief Requested

Movant respectfully requests an Order directing the Court, Clerk, and Receiver to immediately:

1. Provide Full Accounting of the Following:

- All funds, properties, securities, or trusts currently or previously under the Court and Receiver's management, disposal, or monetization through this case.
- Financial transactions involving CRIS (Court Registry Investment System) or equivalent systems.
- Corresponding records of monetary bonding, registry deposits, and any investment-linked instruments (i.e., CUSIP numbers, Treasury registrations, FedWire entries, etc.) referencing parties to this action.

2. Mandate Fiduciary Compliance under IRS Rules and the Law:

- Certified disclosure of any **IRS Form 56** ("Notice Concerning Fiduciary Relationship") filed by the Court or Receiver, along with related public bonds or fidelity sureties.
- Proof of power of attorney authority over the estate(s), any named fictional party, or trust-related administrative rights.

3. Require Tax Documentation for All Taxable Events Arising from this Case:

- Any **IRS Form 1040, 1099-A** (Acquisition or Abandonment of Secured Property), and/or **1099-C** (Cancellation of Debt) filings created, omitted, or withheld in relation to:
 - (a) Property seizures.
 - (b) Transfer of trust res, forfeitures, liens, or judgments.
 - (c) Monetized judicial instruments or estate holdings.
- Documentation of all filings involving Treasury-assigned financial events (e.g., related debt instruments, securities).

4. Address Standing and Jurisdictional Issues Based on Tax Fraud Concerns:

- Declare whether the Court, Receiver, and related officers recognize that proceedings have triggered **federal taxable events** under the Internal Revenue Code. Failure to disclose or comply constitutes fiduciary concealment and tax evasion under **26 U.S.C. §§ 6903 (Fiduciary Notice)**, **26 C.F.R. § 301.6903-1**, and related obligations.

II. Legal Basis For This Motion

1. Fiduciary Responsibilities and Disclosure Obligations:

Federal law mandates that all officers acting in fiduciary capacity must file **IRS Form 56** to provide notice of assumption of fiduciary duties, such as exercising control over estate property, trust res, or secured interests. (26 U.S.C. § 6903; 26 C.F.R. § 301.6903-1). In this case:

- No evidence has been provided establishing compliance with fiduciary registration.
- The Receiver and Court bypassed disclosure, concealing critical details from affected parties.

2. Securities and Tax Documentation Compliance:

Judicial actions involving financial elements, such as bonding of parties, monetized judgments, or forfeited property, inherently require disclosures to meet:

- Federal securities law (**15 U.S.C. §§ 77e, 77q(a)**), including disclosure of **CUSIP numbers** or issued securities.
- Tax mandates, such as **IRS Form 1099-A** (acquisition of property) or **1099-C** (cancellation of debt from bonded or forfeited property), which trace taxable events across judicial systems.
- Any failure constitutes fraud by omission, embezzlement, and jurisdictional invalidity under **18 U.S.C. §§ 641, 654**.

3. Jurisdictional Defects Due to Concealed Taxable Events:

- The lack of fiduciary disclosure breaches **due process under the Fifth Amendment** and voids standing of the Court and Receiver to administrate any trust or property res.

- By failing to file required tax and disclosure documents, the Court and Receiver entered into ultra vires (beyond authority) actions.

4. Fraud Upon the Court and Constructive Fraud:

- Concealment of taxable events, fiduciary relationships, and securities constitutes both fraud upon the Court and constructive fraud under **Hazel-Atlas Glass Co. v. Hartford-Empire Co., 322 U.S. 238 (1944)** and **18 U.S.C. § 1001 (false statements/concealment)**.

III. Constitutional Implications

Failure to disclose fiduciary relationships, taxable events, or monetized securities undermines fundamental protections:

1. Due Process Violations:

Movant was denied transparency, notice, and remedy concerning the financial interests managed and generated in this litigation.

2. Equal Protection Deprivation:

Taxable burdens or benefits potentially generated by the Court's proceedings were concealed from Movant, disproportionately harming their equitable standing in law and taxation.

IV. Request for Judicial Declarations

Based on evidenced concerns of fiduciary omissions, securities concealment, and tax fraud, Movant respectfully seeks:

1. A Declaration of Default upon the Court and Receiver for:

- Failing to provide IRS Form 56, power of attorney over any named-account estate, and tax-related filings linked to the financial administration of this case.
 - Failing to establish lawful standing before exercising jurisdiction over a restructured taxable property scenario.
2. Confirmation that the lack of response by the Receiver and Clerk of Court constitutes **admission by acquiescence** under Rule 55 and UCC § 1-308 regarding all un rebutted filings or disputed fiduciary facts.

V. Conclusion

For the foregoing reasons, Movant demands full compliance with federal fiduciary, securities, and tax-reporting rules. Non-compliance directly invalidates the Court's subject matter jurisdiction and authority under federal law.

Movant further reserves the right to proceed with equitable remedies, formal notices of dishonor, and additional enforcement actions via the U.S. Treasury, SEC, or IRS Inspector General, particularly for fiduciary fraud, monetization concealment, and tax evasion.

DATED: June 19, 2026

Respectfully submitted,

By: Warren Rosegreen

Warren Rosegreen ©™

Warren Rosegreen

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In Propria Persona, Authorized Agent

CERTIFICATE OF SERVICE

I hereby certify that a true copy of this Motion has been served upon all pertinent parties, including by electronic presentment parties in accordance with the Federal Rules of Civil Procedure on this June 26, 2026.

Warren Rosegreen

UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

GEOFF WINKLER, as court-appointed
Receiver for J&J CONSULTING SERVICES
INC., ET AL.,

Plaintiff,

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Warren Rosegreen,

Defendant.

Case No.: 2:22-cv-00612-CDS-EJY

ORDER ON MOTION TO COMPEL FULL ACCOUNTING, FIDUCIARY DISCLOSURES, AND TAX DOCUMENTATION

This matter comes before the Court on Defendant's Motion to Compel Full Accounting, Fiduciary Disclosures, and Tax Documentation by the Court, Clerk, and Receiver pursuant to Federal Rule of Civil Procedure 37(a), Rule 60(b)(4), applicable securities laws, the Internal Revenue Code, and other fiduciary obligations.

The Court, having reviewed the Motion, [any opposition filed], and the applicable legal authorities, hereby ORDERS as follows:

1. Full Accounting of Financial Records

The [Court/Receiver/Clerk] is directed to provide an accurate and verifiable accounting of all financial transactions, actions, or instruments relevant to this case. This includes:

- A comprehensive report of all funds, properties, or securities under the management of the Court, Clerk, or Receiver in relation to this matter.
- Disclosure of any accounts or financial systems used for deposit or investment, including, but not limited to, the Court Registry Investment System (CRIS).
- Records regarding monetary bonding, registry deposits, or any associated investment instruments (e.g., CUSIP numbers, Treasury filings).

2. Fiduciary Compliance and Disclosure

The [Court/Receiver/Clerk] must disclose:

- Any **IRS Form 56** ("Notice Concerning Fiduciary Relationship") filed by the Court, Clerk, or Receiver in this case, along with any corresponding public bonds or surety registrations.

- Documentation establishing lawful authority to administer any estate, trust, or secured interest involved.

3. Tax Documentation Regarding Taxable Events

The [Court/Receiver/Clerk] is required to produce documentation evidencing compliance with tax-reporting regulations related to any taxable events arising from this case, including:

- Any **IRS Form 1099-A, 1099-C**, or related filings involving property acquisitions, cancellations of debt, or disposition of trust res.
- Records of tax filings, Treasury registrations, or financial documents associated with judicial actions impacting taxable property, res, or assets.

4. Jurisdictional Review of Taxable and Fiduciary Authority

The Court directs that standing and jurisdiction be analyzed in light of any fiduciary omissions or deferred disclosures regarding federal taxable events. Specifically:

- The Receiver or Clerk of Court must confirm whether taxable events occurred and disclose any corresponding acknowledgments, filings, or omissions under federal law.
- Failure to comply with the above fiduciary obligations could raise concerns about jurisdictional validity under Rule 60(b)(4).

5. Addressing Allegations of Fiduciary and Tax Fraud

The [Court/Receiver/Clerk] is hereby required to respond to Defendant's claims regarding:

- Concealment of fiduciary relationships and securities obligations.
- Non-disclosure of monetized judicial instruments, taxable property, or estate holdings.
- Any other allegations detailed in the Motion.

6. Additional Declarations and Remedies

The Court will reserve determination on Defendant's requests for broader judicial declarations or remedies, including findings related to fiduciary default or fraud, pending compliance with the above orders.

Conclusion

The Motion to Compel Full Accounting, Fiduciary Disclosures, and Tax Documentation is **GRANTED IN PART** as detailed above. The [Court/Receiver/Clerk] must comply with this Order by providing the requested documentation and disclosures within **[set timeframe, e.g., 30 days]**.

Failure to comply with this Order will result in further proceedings and sanctions as deemed appropriate.

IT IS SO ORDERED.

DATED: _____

By: _____
UNITED STATES DISTRICT JUDGE