

ELIAS DAMMOUS & YEE DAMMOUS 3920
LLC,

Plaintiffs,

v.

FLORIDA DEPARTMENT OF REVENUE
Defendant (s).

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

CASE NO.: CACE-17-020070

**COMPLAINT CONTESTING VALIDITY OF
TAX AND FOR DECLARATORY RELIEF**

Plaintiff Elias Dammous and Yee Dammous 3920 LLC ("the LLC") sue the State of Florida Department of Revenue and allege the following:

1. This is an action to contest the validity of an assessment of a documentary stamp tax, penalties, and interest.
2. Plaintiff Elias Dammous is a resident of the State of Florida and is *sui juris*.
3. At all times material to this cause, Plaintiff Yee Dammous 3920 LLC is a Florida limited liability company with its principal place of business in Broward County, Florida
4. Defendant Florida Department of Revenue ("DOR") is an agency of the State of Florida.
5. This dispute concerns the assessment of documentary stamp taxes on a transfer of real property located at 3290 S State Road 7 Miramar, Florida 330223-6162 ("Property").
6. DOR improperly assessed the documentary stamp taxes, interest, and penalties on this transfer as described below.
7. On January 25, 2012, Mr. Elias Dammous and Mrs. Marie N. Dammous, husband and wife, transferred their respective ownership interests in the Property, by way of executing a

Quit Claim Deed to Yee Dammous 3920 LLC as a conduit entity (the "Transfer"). *A true and correct copy of the recorded Deed is attached hereto as "Exhibit "A".*

8. The purpose of the transfer was solely for estate planning purposes. Both Mr. and Mrs. Dammous have equal and sole membership interests in the LLC, and thus, said transfer is exempt from payment of documentary stamp taxes, pursuant to Florida Law and Florida Administrative Code 12B-4.

9. Subsequent to the Transfer, DOR improperly issued a tax warrant, in the amount of \$6,111.05, for allegedly unpaid documentary stamp taxes. *A true and correct copy of the Correspondence is attached hereto as "Exhibit "B".*

10. Plaintiff requests a determination of whether the documentary stamp tax is proper as a result of the above referenced transfer, and if the assessment was proper, the correct amount of the assessment.

WHEREFORE, ELIAS DAMMOUS and YEE DAMMOUS 3920 LLC request a declaration of their rights by reason of the described transfer and assessment notices.

DATED: November 2, 2017

Respectfully submitted,

THE FIRM LAW GROUP

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