

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

## I. (a) PLAINTIFFS

Ray A. Knight

(b) County of Residence of First Listed Plaintiff Forsyth (NC)  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Ray A. Knight (NC Bar #9907)  
3124 Allerton Lake Drive  
Winston Salem, NC 27106

## DEFENDANTS

Elon University  
C/O Dr. Connie Ledoux Book, President

County of Residence of First Listed Defendant Alamance (NC)

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

Beth Tyner Jones  
555 Fayetteville Street  
Suite 1100, Raleigh, NC 27601

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

1 U.S. Government Plaintiff  3 Federal Question (U.S. Government Not a Party)

2 U.S. Government Defendant  4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input checked="" type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>REAL PROPERTY</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/ Disabilities - Employment <input type="checkbox"/> 446 Amer. w/ Disabilities - Other <input type="checkbox"/> 448 Education	<b>CIVIL RIGHTS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<b>PRISONER PETITIONS</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act	<b>LABOR</b> <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWV (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
			<b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<b>FEDERAL TAX SUITS</b> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS - Third Party 26 USC 7609 <b>OTHER</b> <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

## V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding  2 Removed from State Court  3 Remanded from Appellate Court  4 Reinstated or Reopened  5 Transferred from Another District (specify)  6 Multidistrict Litigation - Transfer  8 Multidistrict Litigation - Direct File

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
28 U.S.C. 1331, 28 U.S.C. 1343(a)(3), 28 U.S.C. 1367(a), 41 U.S.C. 4712

## VI. CAUSE OF ACTION

Brief description of cause:  
False Claims Act, IRS Whistleblower Program, NDAA Whistleblower Protections, NC Wrongful Termination

## VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. **DEMAND \$** **CHECK YES only if demanded in complaint:**  
**JURY DEMAND:**  Yes  No

## VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

1/29/2026

FOR OFFICE USE ONLY

SIGNATURE OF ATTORNEY OF RECORD

*Ray A. Knight*

RECEIPT #

AMOUNT

APPLYING IFFP

JUDGE

MAG. JUDGE

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF NORTH CAROLINA  
**RAY A. KNIGHT**, Plaintiff,  
v. **ELON UNIVERSITY**, Defendant.

Civil Action No. \_\_\_\_\_

**JURY TRIAL DEMANDED**

**COMPLAINT**

Plaintiff Ray A. Knight (“Plaintiff”), appearing pro se and as a licensed attorney, alleges as follows against Defendant Elon University (“Defendant”):

**I. NATURE OF THE ACTION**

1. This is an action for unlawful retaliation in violation of the National Defense Authorization Act (“NDAA”), 41 U.S.C. § 4712, and for wrongful termination in violation of North Carolina public policy.
2. Plaintiff, a CPA, attorney, and tax scholar, made protected disclosures regarding faculty-assisted cheating on federally required IRS VITA certification examinations—misconduct that violated federal law, IRS regulations, and North Carolina criminal statutes.
3. After Plaintiff reported this misconduct to departmental leadership, senior administrators, and Human Resources, Defendant retaliated by removing him from the VITA program director role and ultimately denying him tenure with illegal animus, despite a glowing tenure recommendation from the only eligible evaluator in his department.

**II. JURISDICTION AND VENUE**

4. This Court has subject matter jurisdiction under 28 U.S.C. § 1331 because Plaintiff’s claims arise under federal law, including the NDAA and related whistleblower protections.
5. Jurisdiction is also proper under 28 U.S.C. § 1343(a)(3).
6. Supplemental jurisdiction over Plaintiff’s state-law claim is proper under 28 U.S.C. § 1337(a).

7. Venue lies in this District under 28 U.S.C. § 1391(b), as Defendant is located here, Plaintiff was employed here, and the retaliatory conduct occurred here.

### **III. PARTIES**

8. Plaintiff Ray A. Knight is a U.S. citizen residing at 3124 Allerton Lake Drive, Winston-Salem, North Carolina 27106.
9. Defendant Elon University is a private university located at 2185 Campus Box, Elon, North Carolina 27244, and may be served through its President, Dr. Connie Ledoux Book.

### **IV. STATEMENT OF FACTS**

#### **A. Plaintiff's Professional Background**

10. Plaintiff has decades of experience teaching and practicing accounting, including positions at Western Kentucky University, Mississippi State University, Middle Tennessee University, and Wake Forest University.
11. Plaintiff has worked at major accounting firms including PricewaterhouseCoopers, KPMG, and Ernst & Young, and holds CPA licensure, FINRA Series 7 and 65 designations, and a J.D. from Wake Forest University School of Law.
12. Plaintiff has authored or co-authored more than 135 professional and peer-reviewed publications.

#### **B. Plaintiff's Tenure-Track Appointment and Strong Performance**

13. Plaintiff joined Elon University as a tenure-track Professor of Accounting in the Love School of Business.
14. Plaintiff published approximately 20 articles while at Elon, taught core tax courses, and nearly completed a book on tax fraud.
15. Plaintiff's mid-point review by Dean Raghu Tadepalli in August 2020 praised his teaching, scholarship, and leadership of the IRS VITA program.

#### **C. Early Signs of Age Bias**

16. In April 2019, President Book made age-based remarks to full professors, suggesting older faculty were blocking younger faculty from tenure opportunities.
17. Department Chair Daniel Lanier criticized Plaintiff's publication record as "worthless," despite Plaintiff being the most productive scholar in the department.

#### **D. Discovery and Reporting of Cheating on IRS VITA Certification Exams**

18. In 2021, Plaintiff learned that faculty member Dr. Susan Anderson had improperly provided students with answers to IRS VITA certification exams.
19. These exams are required by federal law and IRS regulations as a condition of participation (training and certification) in the VITA program. Defendant had signed an IRS Form 13533 requiring the strictest standards of ethical conduct in sponsoring a VITA (Volunteer Income Tax Assistance) program with the participation of Accounting students.
20. Plaintiff reported this misconduct to Dr. Lanier in September 2021.

#### **E. Protected Disclosures and Immediate Retaliation**

21. One week after Plaintiff reported the cheating, Dr. Lanier removed Plaintiff from the VITA director role and replaced him with a newly hired faculty member.
22. Plaintiff subsequently reported the misconduct to Dean Tadepalli and Human Resources.
23. Defendant took no corrective action and did not self-report to the IRS or AACSB, despite obligations to do so.

#### **F. Retaliatory Statements Predicting Tenure Denial**

24. In late 2021, Professor Catherine Chiang told another faculty member (Professor Joseph Lakatos) that Plaintiff “would be gone in two years” because he “was of that age,” and later stated that Plaintiff “would not be granted tenure.”

#### **G. Formal Whistleblower Complaint**

25. In February 2022, Plaintiff submitted a formal written complaint to Dean Tadepalli and HR regarding the cheating scandal.
26. Defendant failed to investigate, disclose to all parties (including the IRS and Association to Advance Collegiate Schools of Business – AACSB), or remediate the misconduct (cheating scandal). Several months later, a graduate student award was named for the wrongdoer (Dr. Susan Anderson).

#### **H. Plaintiff’s Tenure Application and Retaliatory Denial**

27. In Fall 2022, Plaintiff submitted his tenure application.
28. Professor Chiang, the only eligible evaluator, issued a glowing recommendation praising Plaintiff’s teaching, scholarship, and service.

29. Despite this, Dean Tadepalli issued a negative recommendation.
30. Higher levels at Elon have never overturned a negative recommendation from Dean Tadepalli.
31. Plaintiff was denied tenure in March 2023.

## **V. CLAIMS FOR RELIEF (Allegations can be corroborated by witness testimony)**

### **COUNT I – Retaliation in Violation of the NDAA (41 U.S.C. § 4712)**

32. Plaintiff incorporates all preceding paragraphs.
33. Plaintiff engaged in protected activity by reporting violations of federal law and misuse of federal program resources.
34. Defendant knew of Plaintiff's protected activity.
35. Defendant took adverse actions—including removing Plaintiff from the VITA director role and denying tenure—with illegal animus.
36. Plaintiff's protected activity was a contributing factor in the adverse actions.
37. Defendant cannot show by clear and convincing evidence that it would have taken the same actions absent Plaintiff's protected disclosures.

### **COUNT II – Wrongful Termination in Violation of North Carolina Public Policy**

38. Plaintiff incorporates all preceding paragraphs.
39. Plaintiff engaged in protected conduct by reporting violations of N.C. Gen. Stat. § 14-118.2, which criminalizes assisting students in obtaining academic credit by fraudulent means.
40. Defendant took adverse action by denying Plaintiff tenure.
41. A causal connection exists between Plaintiff's protected activity and the adverse action.

## **VI. PRAYER FOR RELIEF**

Plaintiff respectfully requests that the Court award the following relief:

1. Reinstatement to a faculty position for a period of 3 to 5 years, or front pay in lieu of reinstatement.
2. Back pay and lost wages.

3. Compensatory damages for emotional distress and reputational harm.
4. Punitive damages.
5. A favorable letter of reference consistent with Plaintiff's tenure recommendation.
6. Mutual confidentiality, mutual non-disparagement, and mutual releases.
7. Reasonable costs and any further relief the Court deems just and proper.

## **VII. JURY DEMAND**

Plaintiff demands a trial by jury on all issues so triable.

**Respectfully submitted,**

**/s/ Ray A. Knight**

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Attorney (NC Bar #9907) and Plaintiff, Pro Se