IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA Plaintiff, v. FRED J. ANDERSON, et al., Defendants.	)))))))))	CASE NO. 2:04-cv-400-Ftm-29SPC

STIPULATED JUDGMENT AND PERMANENT INJUNCTION AGAINST DEFENDANT FRED J. ANDERSON

Plaintiff United States of America has filed a Complaint for Permanent Injunction against, among others, defendant Fred J. Anderson. Anderson does not admit the allegations of the Complaint, except he admits that the Court has jurisdiction over him and over the subject matter of this action.

Anderson waives the entry of findings of fact and conclusions of law and consents to the entry of this permanent injunction without admitting that grounds exist for imposition of an injunction.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a) and 7408.

2. The Court finds that defendant Anderson has not admitted the United States's allegations that he has engaged in conduct that is subject to penalty under 26 U.S.C. §§ 6700 and 6701 and that interferes with the enforcement of the internal revenue laws.

3. The Court finds that defendant Anderson has consented to the entry of a permanent

injunction pursuant to 26 U.S.C. §§ 7408 and 7402(a) to prohibit him from: (1) organizing or selling abusive tax shelters, plans or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax; (2) engaging in conduct subject to penalty under 26 U.S.C. §§ 6700 or 6701; (3) engaging in conduct that substantially interferes with the enforcement of the internal revenue laws; and (4) promoting any false or fraudulent tax scheme.

4. It is furthered ORDERED, ADJUDGED AND DECREED that defendant Anderson—individually and doing business under any other name or using any other entity, and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him—is permanently enjoined, directly or indirectly, by the use of any means or instrumentalities from:

a. Engaging in activity subject to penalty under I.R.C. § 6700, including organizing or selling a plan or arrangement and making a statement regarding the excludibility of income that he knows or has reason to know is false or fraudulent as to any material matter;

b. Engaging in activity subject to penalty under I.R.C. § 6701, including preparing and/or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that he knows will result in an understatement of tax liability;

c. Promoting, marketing, organizing, selling, or receiving payment for any plan or arrangement regarding the excludibility of income that he knows or has reason to know is false or fraudulent as to any material matter; and

d. Selling any type of asset-protection device—including trusts, limited liability companies or corporations, private foundations, or similar arrangements—that advocates or facilitates tax evasion or noncompliance with the income tax laws, or that misrepresents the tax savings realized by using the arrangement, or by concealing the receipt of income or location of assets from the IRS.

5. The Court ORDERS pursuant to I.R.C. § 7402(a) that defendant and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with it are permanently enjoined from directly or indirectly engaging in other similar conduct to that described above that substantially interferes with the administration and enforcement of the internal revenue laws.

6. Further, the Court shall retain jurisdiction over this action to implement and enforce this permanent injunction and all other decrees and orders necessary or appropriate to the public interest.

7. The United States shall be entitled to conduct post-judgment discovery to monitor defendant Anderson's compliance with the terms of this Final Judgment of Permanent Injunction.

8. Each party to this stipulation shall bear its own costs.

SO ORDERED this 8th day of March, 2005.

John E. Steele

JOHN E. STEELE
United States District Judge

So stipulated:

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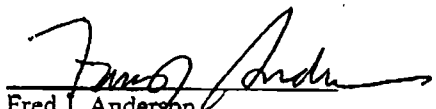

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