IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ARIZONA

UNITED STATES OF AMERICA, Plaintiff, v. DENNIS H. LAWRENCE, d/b/a Legal Ease, LLC; ALLEN VANDERWEY, d/b/a American Living Trust Services, LLC, and JAMES G. MORRIS, d/b/a MFE Financial Services, LLC, Defendants.	)	**CV-05-1114-PHX-JAT** **JUDGMENT AND PERMANENT INJUNCTION AGAINST DEFENDANT DENNIS LAWRENCE (ONLY), d/b/a Legal-Ease, LLC**

The United States of America has filed a complaint that requests a permanent injunction prohibiting the defendant, Dennis Lawrence, individually and doing business as Legal-Ease, LLC, from (1) organizing, promoting and selling tax-fraud schemes under section 7408 of the Internal Revenue Code (26 U.S.C.) ("IRC"); and (2) further engaging in any conduct that unlawfully interferes with the administration and enforcement of the internal revenue laws. Based upon the stipulations of the plaintiff, the United States of America, and the defendant, Dennis Lawrence, and for good cause shown, this Court enters the following permanent injunction against defendant Dennis Lawrence in accordance with Rule 65(d) of the Federal Rules of Civil Procedure.

Plaintiff United States has filed a complaint for permanent injunction against the defendants Dennis H. Lawrence, doing business as Legal-Ease; Allen Vanderwey, doing business as American Living Trust Services, LLC; and James G. Morris, doing business as MFE Financial Services, LLC. Defendant Lawrence, without admitting any of the allegations in the complaint except as to jurisdiction, waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and consents to the entry of this permanent injunction under Rule 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402 and 7408. Lawrence further waives any right that he may have to appeal from this permanent injunction. The plaintiff and Lawrence agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Lawrence for asserted violations of the Internal Revenue Code nor precludes Lawrence from contesting any such penalties.

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

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402 and 7408.

2. The Court finds that the defendant Lawrence has neither admitted nor denied the United States' allegations that he has engaged in conduct subject to penalty under §§ 6700 and/or 6701 of the Internal Revenue Code.

3. Defendant Lawrence and his agents, servants, employees, and all persons in active concert or participation with them who receive actual notice of this Order are permanently enjoined under 26 U.S.C. §§ 7402 and 7408 from:

a) Organizing or selling or otherwise promoting the "Business Trust Organization Scheme" and Subchapter-S Corporation Scheme described in the complaint, or any substantially similar scheme;

b) Engaging in any other activity subject to penalty under IRC § 6700, including organizing or selling any plan or arrangement and making in connection therewith a statement regarding the allowance of a tax deduction, the excludability of income, or the securing of any other tax benefit that defendant Lawrence knows or has reason to know is false or fraudulent as to any material matter;

c) Engaging in activity subject to penalty under IRC § 6701, including preparing or assisting in the preparation of a document relating to a matter material under the internal revenue laws that includes a position that defendant Lawrence knows or has reason to know will, if used, result in understatement of another person's federal tax liability;

d) Engaging in any other activity subject to penalty under any other penalty provisions in the Internal Revenue Code;

e) Engaging in any other conduct interfering with the administration and enforcement of the internal revenue laws; and

f) misrepresenting any of the terms of this Order.

4. Defendant Lawrence shall contact by mail all individuals and entities who have purchased Lawrence's trust schemes, plans, arrangements or programs since January 1, 2001, and enclose a copy of this permanent injunction, and shall file with the Court, within 30 days of the date of this permanent injunction is entered, a certification signed under penalty of perjury confirming that he has done so.

5. Defendant Lawrence shall produce to counsel for the United States, within 30 days of the date of the date this permanent injunction is entered, a list identifying by name, Social Security number, address, e-mail address, and telephone number all individuals or entities that have purchased any of defendants' tax schemes, plans, arrangements, or programs since January 1, 2001, and defendant Lawrence shall file with the Court, within 30 days of the date this permanent injunction is entered, a certification signed under penalty of perjury confirming that he has done so.

6. The United States, through its counsel, may engage in post-judgment discovery under Rules 26, 30, 33, 34 and 36 of the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

7. The Court will retain jurisdiction over this case for the purpose of monitoring the parties' compliance with the terms of the permanent injunction. If anyone subject to this injunction violates any part of this injunction, the Court may find the violator to be in civil contempt of this injunction and punish the violator with a fine, incarceration, or both.

DATED this 12th day of July, 2006.

James A. Teilborg
United States District Judge