

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Chief Judge Wiley Y. Daniel

Civil Action No. 09-cv-02381-WYD-KMT

UNITED STATES OF AMERICA,

Plaintiff,

v.

CURTIS L. MORRIS, individually and d/b/a NUMBERS AND BEYOND,

Defendant.

FINAL JUDGMENT

Pursuant to and in accordance with Fed. R. Civ. P. 58(a); and the Order Affirming and Adopting Recommendation of United States Magistrate Judge, filed on February 7, 2011, by the Honorable Wiley Y. Daniel, Chief United States District Judge, and incorporated herein by reference as if fully set forth, it is

ORDERED that the Recommendation of Magistrate Judge Tafoya (ECF No. 52), filed January 14, 2011, is affirmed and adopted. It is further

ORDERED that judgment is hereby entered in favor of Plaintiff, United States of America, and against Defendant, Curtis L. Morris, individually and d/b/a Numbers and Beyond, on Plaintiff's Motion for Summary Judgment. It is further

ORDERED that Defendant, Curtis Morris, individually and doing business as Numbers and Beyond, is permanently enjoined, under 26 U.S.C. §§ 7402, 7407, and 7408 from the following activities:

1. Preparing or filing, or assisting in, or directing the preparation or filing of any federal tax return, amended return, or other related documents or forms for any other person or entity;

2. Directly or indirectly organizing, promoting, marketing, or selling any plan or arrangement that advises or assists taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the use of false Forms 1099-OID or claiming false OID income based on the false claim that:

- a. Taxpayers can draw on the Treasury of the United States to pay their tax debt or other debt using Forms 1099-OID or other documents;
- b. Taxpayers can issue false Forms 1099-OID to a creditor and report the amount on the false Form 1099-OID as income taxes withheld on their behalf;
- c. Taxpayers have a secret account with the Treasury Department, which they can use to pay their debts or which they can draw on for tax refunds through a process that is often termed "redemption" or "commercial redemption" by promoters of this tax-fraud scheme.

3. Engaging in conduct subject to penalty under 26 U.S.C. § 6700, including organizing or selling a plan or arrangement and making or furnishing a statement regarding the excludability of income or securing any other tax benefit that he knows or has reason to know is false or fraudulent as to any material matter;

4. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing and filing tax returns and other documents that understate the tax liabilities of

others;

5. Preparing his own federal income tax returns claiming income withholding and refunds based on amounts shown in Forms 1099-OID issued to his creditors;

6. Filing, providing forms for, or otherwise aiding and abetting the filing of frivolous Forms 1040, Forms 1040X or Forms 1099 for himself or others;

7. Representing anyone other than himself before the Internal Revenue Service;
and

8. Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

DATED at Denver, Colorado this 10th day of February, 2011.

FOR THE COURT:

GREGORY C. LANGHAM, CLERK

s/ Edward P. Butler
Edward P. Butler,
Deputy Clerk

APPROVED AS TO FORM:

s/ Wiley Y. Daniel
WILEY Y. DANIEL,
CHIEF UNITED STATES DISTRICT JUDGE