

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

File No. 1:03-CV-208

v.

HON. ROBERT HOLMES BELL

ROBERT L. MOSHER, CAROL L.
MOSHER, and KIMBERLY SANDERS,
all d/b/a MOSHER ENTERPRISES TRUST,
a purported trust,

Defendants.

PRELIMINARY INJUNCTION

The government's motion for preliminary injunction was heard before the Court on October 23-24, 2003. Now, for the reasons set forth on the record on October 24, 2003,

IT IS HEREBY ORDERED that the government's motion for preliminary injunction (Docket # 25) is **GRANTED IN PART and DENIED IN PART**. The motion is granted as to Robert L. Mosher and denied as to Carol L. Mosher and Kimberly Sanders.

IT IS FURTHER ORDERED that Robert L. Mosher, individually and doing business as Mosher Enterprises Trust, and anyone acting with him or under his direction who receives notice of this injunction, is **ENJOINED** pursuant to 26 U.S.C. §§ 7402, 7407 & 7408 from directly or indirectly engaging in the following conduct:

1. Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their

federal tax liabilities, including but not limited to the sale or promotion of trusts alternately referred to as "unincorporated business organizations" ("UBOs"), "pure trusts," "business trust organizations," "common law trusts," "common law companies," "Massachusetts trusts," or "constitutional trusts;"

2. Engaging in conduct subject to penalty under 26 U.S.C. § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of an abusive shelter, plan, or arrangement, a statement that he knows or has reason to know to be false or fraudulent as to any material federal tax matter;
3. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, *i.e.*, by preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which he knows will (if so used) result in the understatement of tax liability;
4. Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws, including but not limited to giving tax advice or providing tax services for compensation; representing or appearing with taxpayers before the IRS; contacting former customers who have cooperated with the IRS; threatening current or former clients in an attempt to prevent them from cooperating with the IRS; or otherwise inciting violations of the internal revenue laws; and
5. Acting as an income-tax-return preparer.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction.

IT IS FURTHER ORDERED that the government may engage in post-injunction discovery to monitor Defendants' compliance with this injunction.

IT IS FURTHER ORDERED that this injunction goes into effect immediately and shall continue in effect until further order of this Court.

Date: October 27, 2003

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE