

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:04cv305
	)	(Judge Michael H. Watson)
DANA C. EWELL, individually and	)	(Magistrate Judge Timothy S. Black)
d/b/a as !SOLUTIONS! Group,	)	
	)	
Defendant.	)	<b>FINAL JUDGMENT OF</b>
	)	<b>PERMANENT INJUNCTION</b>
_____		

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendant, Dana C. Ewell, individually and d/b/a as !Solutions! Group.

Defendant, Dana C. Ewell, does not admit the allegations in the Complaint, except he does admit that this Court has jurisdiction over him and over the subject matter of this action.

Defendant, without admitting or denying any of the allegations of the Complaint except as to jurisdiction, hereby consents to the entry, without further notice, of this Final Judgment of Permanent Injunction.

Defendant waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. § 7408.

Defendant waives any right he may have to appeal from the Final Judgment of Permanent Injunction.

Defendant states that he enters into this Final Judgment of Permanent Injunction voluntarily.

Defendant acknowledges that entry of the Final Judgment neither precludes the Internal Revenue Service from assessing penalties against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such penalties.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing the Final Judgment.

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

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code").

2. The Court finds that organizing, promoting, or selling the Liberty Pure Trust, the Liberty Product Series, the Liberty Action Pack, the Liberty Redemption Pack, the Organic Sovereign Freeman Compendium, the Liberty Master Series, and/or the Onshore, Offshore, International Investment Opportunity is conduct subject to penalty under IRC § 6700.

3. Defendant, individually and doing business as or through any other entity (including, but not limited to, !Solutions! Group), and any officers, agents, servants, employees, attorneys, and persons in active concert or participation with Defendant who receive actual notice of this order, are permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:

(a) Organizing, promoting, marketing, or selling the Liberty Pure Trust, the Liberty Product Series, the Liberty Action Pack, the Liberty Redemption Pack, the Organic Sovereign Freeman Compendium, the Liberty Master Series, and the Onshore, Offshore, International Investment Opportunity;

(b) Making, in connection with the sale, organization, or marketing of any tax arrangement or plan, false statements about the federal tax law - including, but not limited to, the following statements: a pure trust is exempt from paying taxes; people born and residing in one of the 50 states are not U.S. Citizens and do not have any taxable income; no law says you have to file a tax return; participation in social security is totally voluntary; the IRS has no authority to examine any of your records; and wages are not taxable;

(c) Encouraging, instructing, advising, or assisting others to violate the tax laws, including to evade the payment of taxes legally due, by participating in the Liberty Pure Trust, the Liberty Product Series, the Liberty Action Pack, the Liberty Redemption Pack, the Organic Sovereign Freeman Compendium, the Liberty Master Series, and the Onshore, Offshore, International Investment Opportunity;

(d) Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of a tax shelter, plan or arrangement, a statement about the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit that Defendant knows or has reason to know to be false or fraudulent as to any material matter; and

(e) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

4. Defendant shall notify all persons that he is aware of or is made aware of to whom have been distributed, directly or indirectly, the tax shelter packages described herein or in the Complaint - specifically, the Liberty Pure Trust, the Liberty Product Series, the Liberty Action Pack, the Liberty Redemption Pack, the Organic Sovereign Freeman Compendium, the Liberty

Master Series, and/or the Onshore, Offshore, International Investment Opportunity - of this injunction order, and shall file with the Court, within 20 days of this date, a certification, signed under penalty of perjury, stating that he has done so.

5. Defendant is enjoined from having any references to the Liberty Pure Trust, Liberty Product Series, Liberty Action Pack, the Liberty Redemption Pack, the Organic Sovereign Freeman Compendium, the Liberty Master Series, the Onshore, Offshore, International Investment Opportunity, and/or any program that is substantially similar on any website that he owns, controls, or manages.

6. Defendant is enjoined from owning, managing, or controlling the following websites: www.federaltax.net, www.solgroup.com, www.no1040s.com, www.besttaxshelter.com, and www.puretrust.com.

7. The United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

8. This Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment and all additional decrees and orders necessary and appropriate for the public interest.

SO ORDERED this 5<sup>th</sup> day of May, 2005

  
UNITED STATES DISTRICT JUDGE

Consented to by:

Dated: 5/3/05

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Dated: 5/3/05

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