05-CV-00045-ORD

IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE

UNITED STATES OF AMERICA Plaintiff, v. JOHN SINCLAIR, individually and d/b/a FORTRESS INTERNATIONAL; CANDACE SINCLAIR, a/k/a CANDEE JORDAN, individually and d/b/a FORTRESS INTERNATIONAL; DIRECTOR OF INTEGRITY MINISTRIES; and DIRECTOR OF INTERNATIONAL INTEGRITY FOUNDATION, Defendants.	Civil No. 05-0045 TSZ **FINAL JUDGMENT OF PERMANENT INJUNCTION**

The United States of America has filed a complaint for permanent injunction in this matter against defendants John Sinclair, individually and doing business as Fortress International; Candace Sinclair, also known as Candee Jordan, individually and doing business as Fortress International; Director of Integrity Ministries; and Director of International Integrity Foundation. Defendants John Sinclair and Candace Sinclair (collectively "the Sinclairs") hereby consent to the entry, without further notice, of this Final Judgment of Permanent Injunction. A Default Judgment and Permanent Injunction has previously been entered against the other two defendants.

The Sinclairs state that they enter into this Final Judgment of Permanent Injunction voluntarily, and waive the entry of findings of fact and conclusions of law. The Sinclairs also waive any right they may have to appeal from this Final Judgment of Permanent Injunction.

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.) ("I.R.C.").

2. The Sinclairs, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys, and persons in active concert or participation with them, who receive actual notice of this order, are permanently enjoined and restrained from, directly or indirectly, by use of any means or instrumentalities:

(a) Organizing, promoting, marketing, or selling any trust, tax shelter, plan or arrangement, including any type of so-called asset-protection device, or similar arrangement that advises, encourages, or assists taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment of their federal tax liabilities;

(b) Causing other persons and entities to understate their federal tax liabilities and avoid paying federal taxes;

(c) Making false statements about the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by reason of participating in such trust, tax shelter, plan or arrangement, including any type of so-called asset-protection device, or similar arrangement;

(d) Encouraging, instructing, advising or assisting others to violate the federal tax laws, including to evade the payment of taxes;

(e) Engaging in any other conduct subject to penalty under I.R.C. § 6700; i.e., by making or furnishing, in connection with the organization or sale of a trust, tax shelter, plan or arrangement, including any type of so-called asset-protection device, or similar arrangement, a statement the defendants know or have reason to know to be false or fraudulent as to any material matter under the federal tax laws;

(f) Engaging in any conduct subject to penalty under I.R.C. § 6701, *i.e.*, aiding, assisting, or advising with respect to the preparation or presentation of any portion of a return or other document knowing that such document will result in the understatement of another person's income tax liability;

(g) Advising customers to impede, hinder, or obstruct IRS civil tax examinations of their liabilities; and

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

3. The United States is permitted to engage in post-injunction discovery to monitor the Sinclairs' compliance with this Final Judgment of Permanent Injunction.

4. This Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

IT IS SO ORDERED.

Dated this 8th day of Aug, 2005.

THOMAS S. ZILLY
United States District Judge

Consented to and agreed:

7/19/05

JOHN SINCLAIR
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(206) 686-6220, ext. 2
Pro Se

Date

7/19/05

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Date

JOHN MCKAY
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