IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:05-cv-448-PB
	)	
MARK G. LOLL, d/b/a	)	
TAX-TACTICS, and TECH-TACTICS	)	
	)	
Defendant.	)	

STIPULATED FINAL JUDGMENT OF INJUNCTION

Plaintiff, the United States of America, has filed a Complaint for Injunction against defendant Mark G. Loll, d/b/a Tax-Tactics and Tech-Tactics.

Loll does not admit the allegations in the Complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action.

Loll waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a) and 7407.

Loll consents to entry of this Stipulated Final Judgment of Injunction without admitting that grounds exist for imposition of an injunction.

Loll enters into this Stipulated Final Judgment of Injunction voluntarily and waives any right he may have to appeal from it.

Loll consents to entry of this Stipulated Final Judgment of Injunction without further notice and agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing the Injunction.

The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7407;

2. The Court finds that filing a federal income tax return that reports an individual's wages and other income as zero based on the theories detailed in Irwin Schiff's book, *The Federal Mafia*, including the incorrect theory that wages are not taxable income, is a frivolous act and constitutes an understatement due to an unrealistic position subject to penalty under 26 U.S.C. § 6694(a). *United States v. Schiff*, 269 F. Supp. 2d 1262, 1268-71 (D. Nev. 2003); *United States v. Allamby*, 2005 U.S. Dist. LEXIS 32385, at * 8-10 (N. Dist. Ohio, July 29, 2005);

3. The Court finds that Loll has consented to the entry of this Stipulated Final Judgment of Injunction.

4. It is further ORDERED that Loll (in his own capacity and doing business under any other name or using any other entity, and his representatives, agents, servants, employees, attorneys, and any persons in active concert or participation with him) is permanently enjoined and restrained from, directly or indirectly:

(a) Engaging in conduct subject to penalty under 26 U.S.C. § 6694 (preparing any part of a return or claim for refund that includes a frivolous or an unrealistic position);

(b) Engaging in any conduct subject to penalty under 26 U.S.C. § 6695;

(c) Failing to retain a customer list or copies of returns prepared pursuant to 26 U.S.C. § 6107(b)(1);

(d) Failing to make copies of returns or a customer list promptly available for

inspection upon request by the IRS pursuant to 26 U.S.C. § 6107(b)(2);

(e) Instructing or assisting others to hinder or disrupt the enforcement of internal revenue laws by asserting frivolous or unrealistic positions in an effort to impede IRS audits, collection efforts, and Collection Due Process Hearings, or engaging in other conduct that interferes with the administration and enforcement of the internal revenue laws; and

(f) Engaging in any other activity subject to injunction or penalty under 26 U.S.C. §§ 7407, 6694, or 6695, including fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

5. It is further ORDERED, pursuant to I.R.C. § 7402(a) and the Court's inherent equitable powers, that Loll send by mail, at his expense, a copy of this Stipulated Final Judgment of Injunction to all individuals for whom he prepared returns, or any other tax-related document for submission to the IRS since July 1, 2001 that contained frivolous arguments or understatements due to unrealistic positions subject to penalty under 26 U.S.C. § 6694.

6. It is further ORDERED, pursuant to I.R.C. § 7402(a) and the Court's inherent equitable powers, that Loll post a copy of this Stipulated Final Judgment of Injunction prominently on the first page of his website, www.tax-tactics.com, and keep it posted for at least one year.

7. It is further ORDERED, pursuant to I.R.C. § 7402(a) and the Court's inherent equitable powers, that Loll complete the requirements of paragraphs 5 and 6, *supra*, within 30 days of entry of this Stipulated Final Judgment of Injunction and file within 31 days of entry of

this Stipulated Final Judgment of Injunction a certificate, signed under penalties of perjury, stating that he has complied with the requirements.

8. It is further ORDERED, that the United States is permitted to conduct post-judgment discovery to monitor and ensure Loll's compliance with this Stipulated Final Judgment of Injunction .

9. It is further ORDERED that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Stipulated Final Judgment of Injunction.

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

SO ORDERED this 24th day of March, 2006.

/s/ Paul Barbadoro
United States District Judge

Consented to and Agreed to:

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