

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

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

Defendants.

Civil No. 1:03-CV0208

Chief Judge Robert Holmes Bell

AGREED ORDER OF PERMANENT INJUNCTION

FINDINGS

1. Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction against defendant Robert L. Mosher. Defendant does not admit the allegations of the complaint and denies any wrongdoing. Notwithstanding the foregoing, defendant agrees to the entry of a permanent injunction. By his Consent, which has been previously filed, defendant waives the entry of findings of fact and conclusions of law, and consents to the entry of this Permanent Injunction.

2. The Court finds that defendant has admitted no wrongdoing, and that defendant denies that he is subject to penalty under 26 U.S.C. Sections 6700 and 6701.

ORDER

IT IS HEREBY ORDERED that defendant Robert L. Mosher, individually and doing business as Mosher Enterprises Trust, a purported trust, or any other entity, and all those in active concert or participation with him, are **ENJOINED** from directly or indirectly:

- (a) 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" ("UBO's"), "pure trusts," "business trust organizations," "common law trusts," "common law companies," "Massachusetts trusts," or "constitutional trusts."
- (b) Engaging in conduct subject to penalty under 26 U.S.C. ("I.R.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 they know or have reason to know to be false or fraudulent as to any material federal tax matter.
- (c) Engaging in conduct subject to penalty under I.R.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;
- (d) 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.
- (e) Engaging in any conduct that violates I.R.C. § 6694, *i.e.*, by preparing or assisting in the preparation of any return that results in the understatement of tax liability based on an unrealistic position, or I.R.C. § 6695, *i.e.*, by failing to furnish his identifying number on all returns he prepares and by failing to retain and provide to the Internal Revenue Service a copy and list of all returns prepared;

- (f) Acting as an income-tax-return preparer; and
- (g) Intimidating, threatening, or harassing any past or current customer who cooperates with the government.

IT IS FURTHER ORDERED that Mosher must mail a copy of this Order to all customers for whom he has prepared tax returns or to whom he has sold trusts anytime within the last five years. Mosher must mail the injunction within ten days of the date of this Order and must file a sworn certificate stating that he has complied with this requirement.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Mosher's compliance with this injunction.

Dated: March 15, 2004

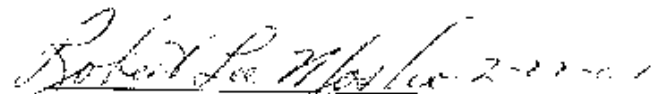
/s/ROBERT HOLMESBELL
ROBERT HOLMESBELL
CHIEF UNITED STATES DISTRICT JUDGE

Submitted by:

MARGARET M. CHHARA
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