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

UNITED STATES	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. C-1-02 243
	)	
ROBERT C. WELTI, individually and d/b/a BOPAT ENTERPRISES	)	
	)	
Defendant.	)	

Permanent Injunction

Plaintiff, the United States of America, has moved for summary judgment and for conversion of the preliminary injunction against the defendant, Robert C. Welti dated February 14, 2003, into a permanent injunction.

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

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407, and 7408.

2. The Court finds that Welti has engaged in conduct that is subject to penalty under §§ 6694, 6695, and 6701 of the Internal Revenue Code and that interferes with the enforcement of the internal revenue laws.

3. Welti and his agents, servants, employees, attorneys, and those persons in active concert or participation with him who receive actual notice of this Order are enjoined under 26

U.S.C. §§ 7402, 7407, and 7408 from:

a.. preparing or helping to prepare federal tax returns (or other documents to be filed with the IRS) for others;

b. failing to produce to the Internal Revenue Service either (a) a list of all clients for whom he has performed return-preparation services, or (b) copies of all federal income tax returns he has prepared for others for the 1998, 1999, 2000, and 2001 tax years;

c. engaging in activity subject to penalty under 26 U.S.C. § 6701, including preparing and/or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that he knows will result in the understatement of tax liability;

d. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;

e. representing clients before the IRS;

f. engaging in other similar conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

4. It is further ORDERED, ADJUDGED AND DECREED that Welti provide to all persons for whom he has, since 1998, prepared federal income tax returns based on the sham trusts described in the Complaint, a copy of (a) this Order, (b) the Magistrate's Report and Recommendation dated November 7, 2002, and (c) this Court's Order granting the government's motion for preliminary injunction dated February 14, 2003. In addition, Welti shall file with the Court within 30 days of this date a certification signed under penalty of perjury that he has done so.

5. It is further ORDERED, ADJUDGED AND DECREED that within 10 days Welti shall provide to counsel for the United States the names, addresses, and social security or tax identification numbers of all persons and entities for whom he prepared federal income tax

returns since January 1, 1998.

6. It is further ORDERED, ADJUDGED AND DECREED that the United States may engage in post-judgment discovery to monitor compliance with this injunction, and 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 to the public interest.

Costs are awarded for the United States.

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

Dated: _____

HONORABLE SUSAN J. DLOTT
United States District Judge