

Hon. James L. Robart

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AT SEATTLE  
CLERK U.S. DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
DEPUTY  
BY

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

UNITED STATES OF AMERICA,  
Plaintiff,

v.

DANIEL ANDERSEN,  
Defendant.

Civil No. C09-CV-731-JLR

~~PROPOSED~~ ORDER OF  
PERMANENT INJUNCTION

*Handwritten initials*

The United States has moved this Court to enter default judgment against defendant Daniel Andersen under Fed. R. Civ. P. 55(b)(2) and CR 55(b). (Dkt. No. 9.) Andersen has failed to appear or otherwise defend himself in this matter, and the clerk has noted his default upon the record. (Dkt. No. 6.) For the reasons set forth in the United States' motion for entry of default judgment and the exhibits and declarations presented in support thereof, the Court finds that Daniel Andersen has engaged in conduct subject to penalty under 26 U.S.C. § 6700 and that an injunction under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct. The Court also finds that an injunction under 26 U.S.C. § 7402 is appropriate and necessary to enforce the internal revenue laws.



06-CV-00731-ORD

ORDER OF PERMANENT INJUNCTION  
C09-CV-731-JLR

1           In accordance with those statutory provisions, it is hereby ORDERED that Daniel  
2 Andersen and his representatives, agents, servants, employees, and anyone in active  
3 concert or participation with him are permanently enjoined from directly or indirectly by  
4 means of false, deceptive, or misleading commercial speech:

5           (1) Organizing, promoting, marketing, or selling (or assisting  
6           therein) any tax shelter, plan, or arrangement, including but not  
7           limited to those discussed above, or any other tax shelter, plan or  
8           arrangement that incites or assists customers to attempt to violate the  
9           internal revenue laws or unlawfully evade the assessment or  
10          collection of their federal tax liabilities or unlawfully claim improper  
11          tax refunds;

12          (2) engaging in activity subject to penalty under 26 U.S.C. § 6700,  
13          including making, in connection with the organization or sale of any plan or  
14          arrangement, any statement about the securing of any tax benefit that the  
15          defendant knows or has reason to know is false as to any material matter;

16          (3) engaging in conduct subject to penalty under any provision of the  
17          Internal Revenue Code, or engaging in any other conduct that substantially  
18          interferes with the proper administration and enforcement of the internal  
19          revenue laws.

1 It is further ORDERED that the United States shall be entitled to conduct full post-  
2 judgment discovery to monitor compliance with the injunction.

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4 Dated this 12<sup>th</sup> day of August, 2009

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8   
9 JAMES L. ROBART  
U. S. DISTRICT COURT JUDGE

10 Presented by:

11 JEFFREY C. SULLIVAN  
12 United States Attorney

13 s/Robert E. Fay  
14 ROBERT E. FAY  
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