

FILED IN CLERK'S OFFICE  
U.S.D.C. Atlanta

OCT 02 2009

JAMES N. HATTEN, Clerk  
By: *[Signature]* Deputy Clerk

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF GEORGIA

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
ROBERT L. KNUPP, individually and )  
d/b/a RLK, Inc., )  
)  
Defendant. )

Civil No. \_\_\_\_\_

1:09-CV-2724

**COMPLAINT FOR PERMANENT INJUNCTION**

Plaintiff, United States of America, for its complaint against Robert L. Knupp, individually and doing business as RLK, Inc., states as follows:

1. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. This suit is brought under §§ 7402, 7407, and 7408 of the Internal Revenue Code (26 U.S.C.) ("I.R.C.") to enjoin Robert Knupp, individually and doing business as RLK, Inc., from the following activities:

- (a) Preparing or filing, or assisting in, or directing the preparation or filing of any federal tax return, amended return or other federal tax documents or forms for any other person or entity;
- (b) Directly or indirectly organizing, promoting, marketing, or selling any plan or arrangement that advises or assists taxpayers to attempt to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the use of false Forms 1099-OID based on the false claims that:
  - i. Taxpayers can name the Secretary of the Treasury as their fiduciary and/or can draw on the Treasury of the United States to pay their tax debt or other debt using Forms 1099-OID, bonded promissory notes, sight drafts or other documents;
  - ii. Taxpayers can issue false Forms 1099-OID to a creditor and report the amount on the false Form 1099 as income taxes withheld on their behalf; and

- 47
- iii. Taxpayers have an account with the Treasury Department which they can use to pay their debts or which they can draw on for refunds through a process that is often called “redemption” or “commercial redemption.”
  - (c) Engaging in conduct subject to penalty under 26 U.S.C. § 6700, including organizing or selling a plan or arrangement and making or furnishing a statement regarding the excludability of income or securing any other tax benefit that he knows or has reason to know is false or fraudulent as to any material matter;
  - (d) Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing and filing tax returns and other documents that understate the tax liabilities of others;
  - (e) Preparing his own federal income tax returns claiming income withholding and refunds based on amounts shown in Forms 1099 issued to his creditors;
  - (f) Filing, providing forms for, or otherwise aiding and abetting the filing of frivolous Forms 1040 or Forms 1099 for himself or others, including the notarization or signing of certificates of

service or similar documents in connection with the frivolous tax returns;

- (g) Representing anyone other than himself before the Internal Revenue Service; and
- (h) Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

3. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General under 26 U.S.C. §§ 7402, 7407, and 7408.

### **Defendant**

4. Robert Knupp resides in Marietta, Georgia and does business there as well. Venue is thus proper in this Court under 28 U.S.C. § 1391.

5. Knupp is the owner and Chief Executive Officer of RLK, Inc., a for-profit corporation incorporated in Georgia in 1999.

6. Through RLK, Knupp prepares tax returns for compensation.

7. Knupp utilized an Electronic Filing Identification Number (“EFIN”) to electronically file tax returns for his customers.

8. Besides his tax preparation work, Knupp holds himself out to be a pastor operating the Power in Unity Ministries, *see* <http://www.powerinunity.com>, in Marietta with his wife, Dylette Knupp.

9. Knupp is also associated with a website, <http://www.livingdebtfree.com>, which has in the past openly promoted purported debt elimination based upon the same concepts from which the fraudulent tax scheme at issue in this action arise.

### **The Defendant’s Tax-Fraud Scheme**

#### *Overview of Scheme*

10. In 2009, Knupp, individually and doing business as RLK, Inc., prepared and filed numerous fraudulent tax returns (Forms 1040) for the tax year 2008 and fraudulent amended tax returns (Forms 1040X) for previous years, and prepared and filed with the IRS other frivolous documents on behalf of others in exchange for compensation. Knupp has also been listed as a third party designee, or as having power of attorney, with respect to certain of his customers, on numerous income tax returns filed since 2007.

11. Knupp promotes a tax-fraud scheme that involves filing fraudulent tax returns and other frivolous documents with the IRS on behalf of his customers. He both prepares tax returns for customers, and in other cases identifies himself as a customer's designee before the IRS.

12. Upon information and belief, Knupp was referred many of his customers by an entity called "Foreclosure Forensics" operating in the Atlanta, Georgia area. That company purports to assist individuals facing foreclosure and help them find ways to resolve their concurrent financial problems. Individuals employed by or associated with "Foreclosure Forensics" informed their customers that there were "problems" with their mortgages relating to the underlying (but false) theories behind the Form 1099-OID scheme, but that they could resolve their indebtedness to their mortgage companies or lenders by having a tax preparer like Knupp who understood these "problems" file a tax return for them, and would accordingly refer these customers directly to Knupp. Upon information and belief, "Foreclosure Forensics" charged some of their customers a huge percentage of their anticipated tax refund, and Knupp's fee was also paid out of the refund once it was obtained.

*False Withholding Based on Tax Defier "Redemption" Theory*

13. The returns Knupp prepares for others falsely state large amounts of taxable interest income and equivalent amounts of federal tax withholding. Tax is claimed on the returns Knupp prepares, but the false tax withholding reported to the IRS on his customers' returns results in huge and fraudulent refund claims on his customers' Form 1040 tax returns in amounts sometimes in the millions of dollars. In some cases, and before the IRS was sufficiently aware of the magnitude of Knupp's scheme to take necessary precautions, the IRS has erroneously issued to Knupp's customers significant refunds, in amounts upwards of \$50,000 due to this scheme.

14. In support of the fraudulent refund claim, Knupp prepares and files with the IRS false Schedule B statements reporting interest earned by his customers. He then reports the same figure as tax withheld. Such withholding or interest earned would, in theory, usually be reported on, and corroborated by, a Form 1099-OID received by the taxpayer and later filed by the taxpayer or his tax preparer. Upon information and belief, Knupp has not filed Forms 1099-OID for his customers to back up the claims in the tax returns he prepares, choosing instead simply to report income that would otherwise be reflected in such a document.

15. Certain absurd and utterly false tax defier contentions about the proper utilization of Forms 1099-OID are the basis for Knupp's scheme. IRS Forms 1099-OID are documents used to report Original Issue Discount (OID) income (and any federal income tax withheld on that income). OID income is a reportable form of taxable interest based upon the difference between the maturity and issuance price of a debt instrument. OID is generally included in a taxpayer's income as it accrues over the term of the debt instrument, whether or not the taxpayer actually receives payments from the issuer of the debt instrument. OID is treated like a payment of interest and a party issuing a financial instrument generating OID must issue a Form 1099-OID.

16. By reporting in his customers' tax returns these large interest sums, the returns prepared by Knupp make overlapping false representations. First, the returns prepared by Knupp (as well as those listing him as third party designee or power of attorney) falsely report the existence of OID income with respect to the relevant taxpayer. Second, such returns also falsely report that federal income taxes were withheld for the full amount of OID purportedly paid or received by his customer, when there is no independent verification or proof that this in fact occurred. On the contrary, there is substantial evidence that it did not.

17. This scheme is based upon the purported existence of IRS Forms 1099-OID issued by Knupp's customers to their creditors - usually a credit card company, mortgage company, or other large bank or financial institution. The amount of the false "original issue discount" reported is typically equivalent to the amount of debt owed by the customer to the creditor. The returns Knupp prepares rely on this general concept to report tax withholding for the full amount of the phony "original issue discount."

18. This fraudulent use of Forms 1099-OID, or fraudulent reporting of nonexistent OID income, is itself based upon the tax defier theory of "commercial redemption" or "redemption." This theory frivolously contends that all taxpayers have a secret account with the Treasury Department. Issuance of a Form 1099-OID to a taxpayer's creditor, proponents of this scheme assert, permits access to these accounts, enabling the creditor to receive full payment for the amount of the indebtedness.

19. Through the above, Knupp claims on his customers' IRS Form 1040 the total amount of the false "original issue discount" as both interest income and false withholding. This results in increased tax liability for the customer, but (because of the parallel false withholding claims) produces a huge false refund claim dwarfing the

reported amount of taxes owed. The alchemy of the “redemption” theory thus transmutes the nonexistent withheld taxes into massive claimed refunds.

20. The magnitude of a refund that can be claimed through this theory is astonishing and frequently exceeds \$200,000 in spite of a taxpayer’s modest demonstrable income. One of the returns Knupp prepared for a customer included a fraudulent refund claim in the amount of \$2,129,150 for the tax year 2008.

21. The result of Knupp’s scheme is that his customers fail to file proper federal income tax returns and falsely claim tax refunds to which they are in fact not entitled.

#### *Specific Examples of Knupp’s Misconduct*

22. The returns that Knupp submits on behalf of his customers falsely claim that the relevant taxpayer/customer had large amounts of withheld tax, based on fraudulent or nonexistent Forms 1099-OID. The amounts are in fact simply the sum total amount of debt the customer owes to creditors.

23. For example, in 2009, Knupp prepared and electronically filed a 2008 Form 1040 on behalf of Thomas W. and Terri Whitehead of Lexington, South Carolina. On that tax return, Knupp falsely reported \$617,799 in taxable interest income. Their return also reported \$46,798 in wage income and \$65,368 in Schedule

E income. Although the Whiteheads' tax return reported tax of \$229,234, it claimed a refund of \$394,744, based upon \$623,978 in purported federal income tax withholding.

24. The \$617,799 in taxable interest income claimed for the Whiteheads in their income tax return was the sum of interest allegedly paid by ten different credit card or mortgage and lending companies. But none of these third party companies reported to the IRS sums in any figure close to what Knupp had reported in the Whiteheads' return. For example, Schedule B of the Whiteheads' return reported receipt of interest from the Palmetto Citizens Federal Credit Union in the amount of \$58,721, but the Palmetto Citizens Federal Credit Union independently reported to the IRS interest of merely \$141 earned by the Whiteheads in 2008. Accordingly, the Whiteheads' tax return prepared by Knupp claimed a fraudulent refund based on falsely reported interest income and withholding.

25. Similarly, in 2009, Knupp also prepared and filed a 2008 Form 1040 for Constantin and Alina Ivaniciuc of Hoschton, Georgia. Knupp claimed a fraudulent refund request on the Ivaniciucs' federal income tax return in the eyebrow-raising amount of \$994,747. This fraudulent refund request was based on purported withholding of \$1,498,985 reported on the return prepared by Knupp based upon the

Form 1099-OID scheme. However, Knupp again reported interest income from the same entities that were purportedly paying such sums to the Ivaniciucs, but which those same third party entities did not report to or confirm with the IRS. Thus, the Ivaniciucs' tax return prepared by Knupp claimed that they received \$410,000 in interest from Wachovia Bank, when that entity reported in fact that the Ivaniciucs had paid less than three percent of that sum (\$10,527) in mortgage interest. The IRS has not paid the claimed refund to the Ivaniciucs.

26. The same story is true for the 2008 income tax return prepared and filed by Knupp in 2009 for John E. and Monya J. Ballah of Tucson, Arizona. The Ballahs reported \$510,184 in taxable interest income, plus \$8,389 in taxable Social Security benefits. Their refund claim of \$362,844 was based on purported withholding of \$510,104 (a difference of \$80 from the Ballahs' reported taxable interest income). However, as with other returns prepared by Knupp, the third parties who allegedly had paid the Ballahs in excess of \$500,000 in interest income did not themselves report paying any such sum. Thus, to give one example, the Ballahs claimed to have received \$77,568 in interest from Bank of America, even though that entity reported only \$25 in interest earned.

27. Knupp also prepared and filed in 2009 a 2008 Form 1040 return on behalf of Derek Mobley of Atlanta, Georgia. Mobley had learned of Knupp through “Foreclosure Forensics.” Mobley’s return falsely reported \$271,797 as taxable interest income (purportedly received from mortgage companies and/or financial institutions such as Countrywide Home Loans, Home Q Servicing, Litton Loan Servicing, and Bank of America) and falsely reported \$274,847 as federal tax withheld on their behalf. As a result of these false claims, Mobley’s return claimed a refund in the amount of \$190,182. Although Mobley’s return did attach five separate Form W-2s establishing that some federal taxes had been withheld, the aggregate amount of taxes withheld as reflected in the W-2s filed with his return was nowhere near the total sum reported in his Form 1040. Mobley had previously filed for Chapter 13 bankruptcy in 2007, so his refund check was forwarded to his Chapter 13 Trustee. But because the Trustee was aware of Mobley’s true income and financial standing, he found the huge refund amount to be suspect, and returned the check to the IRS before it could be cashed.

### **Harm Caused by Knupp’s Misconduct**

28. The IRS has identified at least 58 returns prepared and/or filed by Knupp in 2009 that request refunds based on Knupp’s fraudulent Form 1099-OID scheme.

Many of the refund requests on these fraudulent returns exceed \$200,000 and one return requests a refund of just over two million dollars. The total amount of refunds requested on those 58 returns is in excess of \$11 million.

29. Knupp is also listed on many other returns as a designee, or has been given power of attorney, for discussing the returns with the IRS; those returns employ the same Form 1099-OID scheme. The total refunds claimed on the 38 such returns filed between 2007 and the present are approximately \$9,777,000.

30. The scheme employed by Knupp is part of a growing trend among tax defiers nationwide to file frivolous tax returns and Forms 1099-OID with the IRS and courts in an attempt to escape their federal tax obligations and steal from the U.S. Treasury.

31. In reliance on Knupp's services, his customers have failed to file proper federal income tax returns which has either deprived his customers of proper tax refunds to which they may have been entitled or deprived the United States of additional tax revenue owed by taxpayers.

32. While the IRS is able to detect and stop most fraudulent OID refund claims, Knupp's fraudulent tax return preparation has resulted in the IRS's issuance of at least \$65,000 in erroneous refund payments to his customers.

33. In addition to the lost revenue due to the issuance of erroneous refunds, the Government has also incurred the expense of conducting the investigation of Knupp's fraudulent return preparation and responding to and processing the frivolous documents Knupp submitted to the IRS.

**Count I: Injunction Under 26 U.S.C. § 7407**

34. The United States incorporates by reference the allegations contained in paragraphs 1 through 33.

35. Internal Revenue Code § 7407 authorizes the United States to seek an injunction against any tax return preparer who has engaged in any "fraudulent or deceptive conduct which substantially interferes with the proper administration of the Internal Revenue laws," or who has "engaged in any conduct subject to penalty under section 6694 or 6695."

36. Section 6694(a) subjects a tax return preparer to penalty for understatements of taxpayer liability due to an "unreasonable position," defined as a position where the tax return preparer knew (or reasonably should have known) of the position, there was no reasonable belief that the position would more likely than not be sustained on its merits, and the position was not disclosed as provided in section 6662(d)(2)(B)(ii) or there was no reasonable basis for the position.

37. Section 6694(b) further subjects tax return preparers to liability for preparing returns or claims for refund which willfully, or with reckless or intentional disregard of rules or regulations, understate the taxpayer's liability for tax on the return or claim.

38. If a return preparer's misconduct is continual or repeated and the court finds that a narrower injunction (*i.e.* prohibiting specific enumerated conduct) would not be sufficient to prevent the preparer's interference with the proper administration of federal tax laws, the court may enjoin the person from further acting as a federal tax return preparer. *See* 26 U.S.C. § 7407(a).

39. Knupp has continually and repeatedly prepared and filed with the IRS false and frivolous federal income tax returns on behalf of his customers.

40. As a result, Knupp has repeatedly engaged in fraudulent or deceptive conduct which substantially interferes with the proper administration of the Internal Revenue laws.

41. Knupp has repeatedly and continually prepared and filed federal tax returns that understate his customers' tax liabilities as a result of unreasonable and frivolous claims, including claims for inflated refunds, and has thus engaged in

conduct subject to penalty under 26 U.S.C. § 6694. He has done so, moreover, intentionally and/or with reckless disregard of internal revenue laws and regulations.

42. Injunctive relief is appropriate to prevent Knupp's misconduct because, absent an injunction, Knupp is likely to continue to prepare false federal income tax returns and engage in other misconduct of the type described in this complaint.

43. Knupp should be permanently enjoined under 26 U.S.C. § 7407 from acting as a federal tax return preparer because a more limited injunction would be insufficient to stop him from interfering with the proper administration of the tax laws.

**Count II: Injunction Under 26 U.S.C. § 7408 for Violation of 26 U.S.C. §§  
6700 and 6701**

44. The United States incorporates by reference the allegations contained in paragraphs 1 through 43.

45. I.R.C. § 7408 authorizes a district court to enjoin any person from, *inter alia*, engaging in conduct subject to penalty under I.R.C. § 6700 or 6701 if injunctive relief is appropriate to prevent recurrence of that conduct.

46. Section 6700 imposes a penalty on any person who organizes or participates in the sale of a plan or arrangement and in so doing makes a statement

with respect to the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by participating in the plan or arrangement which that person knows or has reason to know is false or fraudulent as to any material matter.

47. In 2009, Knupp organized and participated in the sale of a plan or arrangement and in doing so made false and fraudulent statements with respect to the tax benefits of participating in the plan or arrangement which Knupp knew or had reason to know were false.

48. In particular, Knupp falsely promised larger tax refunds from the Government, despite the fact that Knupp knew or had reason to know that any such refunds were predicated on the submission of fraudulent documents to the IRS.

49. As a result, Knupp engaged in conduct subject to penalty under 26 U.S.C. § 6700.

50. Section 6701 imposes a penalty on any person who aids or assists in, procures, or advises with respect to, the preparation of any portion of a return, affidavit, claim, or other document, who knows (or has reason to believe) that such portion will be used in connection with any material matter arising under the internal

revenue laws, and who knows that such portion (if so used) would result in an understatement of the liability for tax of another person.

51. Knupp prepared and aided or assisted in the preparation and filing of federal income tax returns and other documents that resulted in the understatement of his customers' tax liabilities.

52. As a result, Knupp has engaged in conduct subject to penalty under 26 U.S.C. § 6701.

53. Knupp has shown no remorse for his actions and continues to assert that his fraudulent tax returns are correct.

54. Injunctive relief is appropriate to prevent recurrence of Knupp's penalty conduct.

### **Count III: Injunction Under 26 U.S.C. § 7402**

55. The United States incorporates by reference the allegations contained in paragraphs 1 through 54.

56. I.R.C. § 7402(a) authorizes a U.S. district court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws, even if the United States has other remedies available for enforcing those laws.

57. Knupp substantially interferes with the enforcement of the internal revenue laws by promoting his “redemption” or “commercial redemption” tax-fraud scheme and filing frivolous federal tax returns and other documents on behalf of his customers.

58. As a result of Knupp’s misconduct, his customers failed to file proper tax returns and claimed erroneous refunds for hundreds of thousands of dollars. At least \$65,000 in erroneous refunds have been issued to his customers, and his customers are liable for substantial penalties, including penalties for 20 percent of the excessive refund claim pursuant to 26 U.S.C. § 6676, as a result of their fraudulent refund claims.

59. Knupp’s conduct results in irreparable harm to the United States and to the public for which there is no adequate remedy at law.

60. Knupp’s conduct interferes with the proper administration of the Internal Revenue Code because it results in frivolous filings with the IRS that harass public officials and hinder the IRS’s ability to determine the correct tax liabilities of Knupp’s customers.

61. Unless enjoined by this Court, Knupp will continue to promote and administer his tax-fraud scheme.

62. The United States is entitled to injunctive relief under I.R.C. § 7402(a) to prevent the recurrence of this misconduct.

WHEREFORE, Plaintiff, the United States of America, prays for the following relief:

A. That the Court find that Knupp has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, and 6701 and that injunctive relief is appropriate under 26 U.S.C. §§ 7402, 7407, and 7408 to bar Knupp from acting as a tax return preparer and from engaging in conduct subject to penalty under 26 U.S.C. §§ 6700 and 6701;

B. That the Court find that Knupp has engaged in conduct that substantially interferes with the enforcement and administration of the internal revenue laws, and that injunctive relief against him is appropriate to prevent the recurrence of that misconduct pursuant to 26 U.S.C. §§ 7407 and 7402(a);

C. That the Court, under 26 U.S.C. §§ 7402 and 7407, enter a permanent injunction permanently barring Knupp from acting as a federal tax return preparer and from preparing or filing federal tax returns or forms for others, from representing others before the IRS, and from advising anyone concerning federal tax matters;

D. That the Court, under 26 U.S.C. §§ 7402 and 7407, enter a permanent injunction prohibiting Knupp and his representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with them, from directly or indirectly:

- (1) Preparing or filing, or assisting in, or directing the preparation or filing of any federal tax return or amended return or other related documents or forms for any other person or entity;
- (2) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694 or 6695;
- (3) Engaging in any other activity subject to penalty under the Internal Revenue Code; and
- (4) Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

E. That this Court, under 26 U.S.C. §§ 7402 and 7408, enter a permanent injunction prohibiting Knupp and his representatives, agents, servants, employees, and anyone in active concert or participation with him, from directly or indirectly by means of false, deceptive, or misleading commercial speech:

- (1) Organizing or selling tax shelters, plans or arrangements that advise or assist taxpayers to attempt to evade the assessment or collection of such taxpayers' correct federal tax;
- (2) Engaging in any other activity subject to penalty under 26 U.S.C. § 6700, including organizing or selling a plan or arrangement and making a statement regarding the excludability of income or securing of any other tax benefit by participating in the plan that he knows or has reason to know is false or fraudulent as to any material matter;
- (3) Engaging in any activity subject to penalty under 26 U.S.C. § 6701; and
- (4) Directly or indirectly organizing, promoting, marketing, or selling any plan or arrangement that advises or encourages taxpayers to attempt to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the use of false Forms 1099-OID based on the false claims that:

- i. Taxpayers can name the Secretary of the Treasury as their fiduciary and/or can draw on the Treasury of the United States to pay their tax debt or other debt using Forms 1099-OID, bonded promissory notes, sight drafts or other documents;
- ii. Taxpayers can issue false Forms 1099-OID to a creditor and report the amount on the false Form 1099 as income taxes withheld on their behalf; and/or
- iii. Taxpayers have a secret account with the Treasury Department which they can use to pay their debts or which they can draw on for refunds through a process that is often called “redemption” or “commercial redemption”;

F. That this Court under 26 U.S.C. § 7402, enter a permanent injunction prohibiting Knupp from preparing his own federal income tax returns claiming false income tax withholding and refunds based on amounts shown in false Forms 1099 issued in the name of his creditors;

G. That this Court under 26 U.S.C. § 7402, enter a permanent injunction prohibiting Knupp from filing, providing forms for, or otherwise aiding and abetting

the filing of frivolous Forms 1040 or Forms 1099 for himself or others, including the notarization or signing of certificates of service or similar documents in connection with the frivolous tax returns;

H. That this Court, under 26 U.S.C. § 7402, enter an injunction requiring Knupp to contact by mail (and also by e-mail, if an address is known) all persons who have purchased any products, services or advice associated with the false or fraudulent tax scheme described in this complaint and inform those persons of the Court's findings concerning the falsity of Knupp's prior representations and attach a copy of the permanent injunction against Knupp;

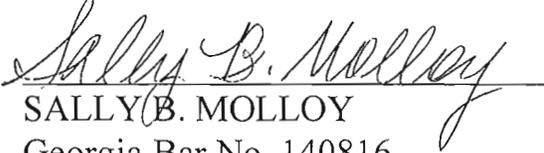
I. That this Court, under 26 U.S.C. § 7402, enter an injunction requiring Knupp and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, to remove all content from his websites and replace that content with a copy of the Court's injunction for a period of three years.

J. That this Court, under 26 U.S.C. § 7402, order Knupp to provide to the United States a list of all persons who have purchased any products, services or advice from him in the past three years;

K. That this Court allow the government full post-judgment discovery to monitor Knupp's compliance with the injunction; and

L. That this Court grant the United States such other and further relief as the Court deems just and appropriate.

Respectfully submitted this 2<sup>nd</sup> day of October, 2009

SALLY QUILLIAN YATES  
Acting United States Attorney  
  
SALLY B. MOLLOY  
Georgia Bar No. 140816  
Assistant United States Attorney  
Northern District of Georgia  
Richard B. Russell Federal Building  
75 Spring St., S.W., Suite 600  
Atlanta, GA 30303  
(404) 581-6074 telephone  
(404) 581-6181 fax  
[sally.molloy@usdoj.gov](mailto:sally.molloy@usdoj.gov)

BRIAN H. CORCORAN  
(*pro hac vice* motion pending)  
D.C. Bar No. 45976  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Washington, D.C. 20044  
Telephone: (202) 353-7421  
Fax: (202) 514-6770  
[Brian.H.Corcoran@usdoj.gov](mailto:Brian.H.Corcoran@usdoj.gov)