



IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF FLORIDA

UNITED STATES OF AMERICA, )
Plaintiff, )
v. )
GEORGE B. CALVERT d/b/a CALVERT )
AND ASSOCIATES, INC.; GREGORY )
GUIDO; RONALD FONTENOT; LOUIS )
POWELL; ELIZABETH POWELL; )
ROBERT H. ANDERSON; )
ANTHONY BURRELL; )
WILLIAM G. NEEL; RALPH D. )
JOHNSON; MARK D. JOHNSON; )
DAVID J. GEIGER; JOHN L. )
ENGELSMAN; SALLY HAND - )
BOSTICK; CARL MARTIN STEWART; )
EDWARD W. ADAMS; TIMOTHY W. )
ADAMS; DAVID M. BERGER; )
ELIZABETH SPINELLI; VINSON )
STANPHILL; SILAS ANDERSON; URSA )
BOOKMAN; CLEVON HARPER; CRAIG )
JOHNSON; JACQUELINE LEVIAS; )
JACKIE MAYFIELD; CARLOS )
METOYER; YUSEF MUHAMMED; )
JOANN SPOONER; GLORIA TOREN; )
EDWARD TROTTY; DENISE WHITE; )
and WALTER DRAKEFORD, SR., )
d/b/a DRAKEFORD & DRAKEFORD PA, )
Defendants. )

Civil No. 8:09-cv-00618-T-24EAJ

STIPULATED PERMANENT INJUNCTION AS TO DEFENDANT WALTER DRAKEFORD

The United States has filed a complaint in which it seeks, in part, a permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against the above-named defendants. The United States alleges, in part, that the defendants have promoted a tax-fraud scheme that is designed to enable customers to claim false or fraudulent federal income tax credits, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) § 45K (formerly I.R.C. § 29), for the purported sale of fuel

from nonconventional sources ("FNS"), leading to an understatement of the customers' tax liabilities.

Walter Drakeford, Sr. and Drakeford & Drakeford P.A. allege that at no time did Walter Drakeford, Sr. or anyone associated with Drakeford & Drakeford P.A. sell FNS credits or file federal income tax returns claiming income tax credits for the purported sale of FNS, nor did Walter Drakeford, Sr. or anyone associated with Drakeford & Drakeford P.A. file an appeal from any ruling or determination made by the Internal Revenue Service as it relates to federal income tax returns claiming income tax credits for FNS and directly or indirectly prepared and filed by either Walter Drakeford or Drakeford & Drakeford P.A.

Defendant Walter Drakeford, Sr. and Drakeford & Drakeford P.A. waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms. The United States, Walter Drakeford and Drakeford & Drakeford P.A. agree that no provision in this stipulated permanent injunction or the fact that defendants Walter Drakeford and Drakeford & Drakeford P.A. are agreeing to it constitutes an admission by the defendants of any of the allegations set forth by the United States in the foregoing paragraphs or in its complaint. The parties agree that the United States will not use this injunction order against the defendants in any civil or criminal proceeding against them except (1) to show that the defendants have been enjoined, (2) to show the contents of the injunction against them, and (3) to show that the defendants are aware that they have been enjoined. Walter Drakeford and Drakeford & Drakeford P.A. understand that this permanent injunction constitutes the final judgment in this matter, and waive the right to appeal from this judgment.

The United States and Walter Drakeford and Drakeford & Drakeford P.A. further agree

that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Walter Drakeford and Drakeford & Drakeford P.A. for asserted violations of the Internal Revenue Code nor precludes Walter Drakeford and Drakeford & Drakeford P.A. from contesting such penalties. Walter Drakeford and Drakeford & Drakeford P.A. further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understand that if Walter Drakeford or Drakeford & Drakeford P.A. violate the injunction, they may be subject to civil and criminal sanctions for contempt of court.

**ORDER**

IT IS ORDERED that Walter Drakeford and Drakeford & Drakeford P.A. and their representatives, agents, servants, employees and anyone in active concert or participation with them, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407 and 7408, effective from entry of this Order from directly or indirectly:

- (1) Advising or assisting anyone with respect to any federal income tax matter;
- (2) Representing anyone in any matter before the IRS;
- (3) Preparing or filing federal tax returns or forms for anyone other than Walter Drakeford, Drakeford & Drakeford P.A., or a corporation of which Walter Drakeford is an officer;
- (4) Owning, managing, supervising, or otherwise being involved in the tax-return-preparation or tax-advice business in anyway;
- (5) Organizing, promoting, marketing, or selling the FNS credit scheme or any other tax shelter, plan, or other arrangement that advises or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax

liabilities:

(6) Causing and/or assisting other persons or entities to understate their federal tax liabilities on their federal tax returns;

(7) Engaging in any conduct subject to penalty under IRC § 6700 by making false statements about the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by the reason of participating in any tax shelter, plan or arrangement, or making gross valuation overstatements;

(8) Engaging in activity subject to penalty under I.R.C. § 6701, including advising with respect to, preparing, or assisting in the preparation of a document related to a material matter under the internal revenue laws that they know will, if used, result in an understatement of another person's tax liability;

(9) Engaging in conduct designed or intended to, or having the effect of, obstructing or delaying any Internal Revenue Service investigation or audit; or

(10) Engaging in any other conduct subject to penalty under any penalty provision of the IRC, or engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that Walter Drakeford must produce to counsel for the United States within 10 days a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all FNS credit scheme participants for whom Walter Drakeford prepared federal income tax returns between January 1, 2003 and July 1, 2009.

**IT IS FURTHER ORDERED** that Walter Drakeford, at his own expense, contact by mail all participants for whom Walter Drakeford prepared federal income tax returns related to

the FNS credit scheme between January 1, 2003 and July 1, 2009 and inform them of this injunction and enclose a copy of the complaint and this injunction. If Walter Drakeford encloses a letter or any other material with the mailing, the enclosure must be approved either by counsel for the Government or by the Court. Walter Drakeford shall file with the Court, within 20 days of the date of this permanent injunction, a certification signed under penalty of perjury confirming that he has so notified the participants as required by this paragraph.

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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 Walter Drakeford's compliance with this injunction.

Agreed to on July \_\_, 2010 by:

A. BRIAN ALBRITTON  
United States Attorney

*s/ Shana M. Starnes*  
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7/30/2010  
7/30/2010

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*Attorney for Defendant  
Walter Drakeford*

SO ORDERED:

*August 31  
2010*

*[Signature]*  
UNITED STATES DISTRICT JUDGE  
*Magistrate*