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18 IN THE UNITED STATES DISTRICT COURT FOR THE
19 DISTRICT OF NEVADA

20 UNITED STATES OF AMERICA,)
21)
22 Plaintiff,)
23)
24 v.)
25)
26 IRWIN SCHIFF, et al.,)
27)
28 Defendants.)

Case No. CV-S-03-0281-LDG-RJJ

29
30 **STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION**
31 **AGAINST DEFENDANT LAWRENCE N. COHEN**

32 Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction
33 against defendant Lawrence N. Cohen and others. This Stipulated Final Judgment of Permanent
34 Injunction relates only to Cohen, not to any other defendant.

35 Cohen does not admit the allegations in the Complaint, except that he admits that the

1 Court has jurisdiction over him and over the subject matter of this action.

2 Cohen waives the entry of findings of fact and conclusions of law under Federal Rules of
3 Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a), 7407, and 7408.

4 Cohen consents to entry of this Final Judgment of Permanent Injunction voluntarily and
5 waives any right he may have to appeal from it.

6 Cohen consents to entry of this Final Judgment of Permanent Injunction without further
7 notice and agrees that this Court shall retain jurisdiction over him for purpose of implementing
8 and enforcing this Final Judgment of Permanent Injunction.

9 The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

10 1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345
11 and I.R.C. §§ 7402(a), 7407, and 7408.

12 2. The Court finds that Cohen has consented to the entry of this injunction.

13 3. The Court ORDERS that Cohen, individually and doing business as Freedom Books,
14 www.livetaxfree.com, www.paynoincometax.com, and www.ischiff.com, or under any other
15 name or using any other entity, and his representatives, agents, servants, employees, attorneys,
16 and those persons in active concert or participation with him, are permanently enjoined and
17 restrained from, directly or indirectly:
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21 a. Engaging in activity subject to penalty under 26 U.S.C. § 6700, including
22 organizing or selling a plan or arrangement and making a statement regarding the
23 excludability of income that he knows or has reason to know is false or fraudulent
24 as to any material matter;

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

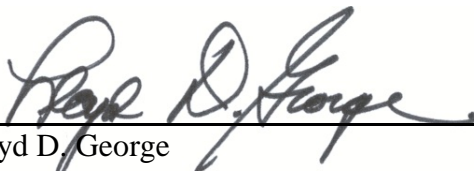
- 1 c. Advocating, through for-sale books, videotapes, audiotapes, seminars, packages,
2 and consultations, the false and frivolous position that paying federal income
3 taxes is voluntary;
- 4 d. Advertising any false or frivolous tax-related positions in any media, including
5 radio, television, print, billboards, or signs (including the sign outside the
6 Freedom Books store at 444 East Sahara), including the false statement that
7 paying federal income taxes is voluntary and the question with the false statement
8 “Why pay income taxes when no law says you have to?”;
- 9 e. Holding any seminars in which he or anyone else at his direction promotes, sells,
10 or advocates the “zero income” tax scam, any of Schiff’s audiotape packages or
11 other tax-scam materials, or any other false, fraudulent, or frivolous tax schemes
12 or arguments;
- 13 f. Inciting others to violate the tax laws, including the evasion of assessment and
14 payment of taxes;
- 15 g. Assisting others to violate the tax laws, including the evasion of assessment and
16 payment of taxes, through any means, including selling books that direct people
17 how to fill out fraudulent or false tax returns or other documents to be filed with
18 the IRS;
- 19 h. Engaging in other activity that hinders the enforcement of internal revenue laws,
20 including instructing and assisting others to file frivolous lawsuits or to disrupt
21 and impede IRS audits and Collection Due Process Hearings;
- 22 i. Preparing or assisting in the preparation of any federal income tax returns or
23 federal tax refund claims for any other person;
- 24 j. Engaging in any other activity subject to injunction or penalty under 26 U.S.C.
25 §§ 7407, 6694, or 6695, including fraudulent or deceptive conduct that
26 substantially interferes with the proper administration of the internal revenue
27 laws; and
- 28 k. Representing others before the IRS, giving tax advice, or providing tax services
for compensation, or otherwise inciting or assisting others to violate the internal
revenue laws.

Further, the Court ORDERS that the United States may conduct post-judgment discovery
to monitor Cohen’s compliance with this permanent injunction.

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

1 Judgment of Permanent Injunction against defendant Lawrence N. Cohen.

2 SO ORDERED on 9 February, 2006.

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5 _____
6 Lloyd D. George
United States District Judge

7 Consented and agreed to:

8 /s/ Lawrence Cohen *

9 LAWRENCE N. COHEN

Defendant, *Pro Se*

10 * Mr. Cohen's /s/ signature appears in accord with this Court's ECF Filing
11 procedures V(B,C).

12 DANIEL G. BOGDEN

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14 BLAINE WELSH

15 Assistant United States Attorney

16 /s/ Jennifer K. Brown

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