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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 TACOMA

UNITED STATES OF AMERICA

Plaintiff,

v.

MICHAEL J. SHANAHAN,

Defendant.

Case 2:06-cv-0583-MJP

STIPULATED FINAL JUDGMENT
OF PERMANENT INJUNCTION

The United States of America has filed a complaint for permanent injunction in this matter against defendant Michael J. Shanahan. Shanahan hereby consents to the entry, without further notice, of this Final Judgment of Permanent Injunction.

Shanahan states that he enters into this Final Judgment of Permanent Injunction voluntarily, and waives the entry of findings of fact and conclusions of law. Shanahan also waives any right he may have to appeal from this Final Judgment of Permanent Injunction.

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

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) ("I.R.C.").

2. The defendant and those persons in active concert or participation with him, who receive actual notice of this order, are permanently enjoined and restrained from, directly or indirectly, by use of any means or instrumentalities:



06-CV-00583-ORD

Stip. Final Judgment of
Permanent Injunction
(Case 2:06cv0583-MJP)

- 1 (a) Organizing, promoting, marketing, or selling any plan or arrangement, including
2 his trust program, that assists or advises customers to attempt to violate the
3 internal revenue laws or unlawfully evade the assessment or collection of their
4 federal tax liabilities;
- 5 (b) Engaging in conduct subject to penalty under I.R.C. § 6700, i.e., by making or
6 furnishing, in connection with the organization or sale of a plan or arrangement, a
7 statement the defendant knows or has reason to know to be false or fraudulent as
8 to any material matter under the federal tax laws;
- 9 (c) Engaging in any conduct that interferes with the administration and enforcement
10 of the internal revenue laws; and
- 11 (d) Engaging in any activity subject to penalty under the Internal Revenue Code.

12 3. The United States is permitted to engage in post-injunction discovery to monitor the
13 defendant's compliance with this Final Judgment of Permanent Injunction.

14 4. This Court shall retain jurisdiction of this action for the purpose of implementing and
15 enforcing this Final Judgment of Permanent Injunction.

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

18 IT IS SO ORDERED.

19 Dated this 26 day of April, 2006.

20 
21 UNITED STATES DISTRICT JUDGE

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Agreed and submitted by:

JOHN MCKAY
United States Attorney



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