

# United States District Court

EASTERN DISTRICT OF WISCONSIN

## JUDGMENT IN A CIVIL CASE

UNITED STATES OF AMERICA,

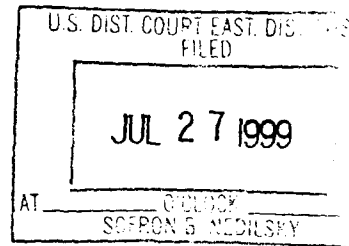
Plaintiff,

v.

Case No. 97-C-207

ROBERT R. RAYMOND, individually and  
d/b/a MORNINGSTAR CONSULTANTS, and  
ROBERT G. BERNHOFT, individually and d/b/a  
MORNINGSTAR CONSULTANTS,

Defendants.



This action came before the court. The issues have been decided and a decision has been rendered.

IT IS ORDERED AND ADJUDGED that this case is dismissed with prejudice.

IT IS FURTHER ORDERED that the defendants, Robert R. Raymond and Robert G. Bernhoft, both individually and doing business as Morningstar Consultants, and defendants' agents, servants, employees, attorneys, and all those in active concert or participation with them, pursuant to Fed. R. Civ. P. 65, are hereby ENJOINED, directly or indirectly from engaging or undertaking to engage in any and all of the following activities:

1. Inciting other individuals and entities to understate their federal tax liabilities, avoid the filing of federal tax returns, or avoid paying federal taxes based upon (a) the false representation that wages, salaries, or other compensation for labor or services are

U.S. District Court  
Eastern Div. of Wis.

I hereby certify that this is a true and correct copy of the original and remaining as read in my office.

SOFRON S. MEDILSKY, Clerk

DATED:

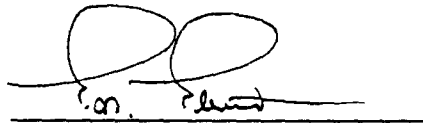
7/27/99

By K. Wilson Deputy

exempt from federal income taxation, or (b) any other such frivolous claim with respect to the scope of federal income taxation, or (c) any false or fraudulent claim regarding the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit for federal income tax purposes;

2. Advertising, marketing, or selling any documents or other information advising taxpayers that wages, salaries, or other income not specifically excluded from taxation under Title 26 of the United States Code are not taxable income;
3. Providing forms for or assisting any individual in the preparation of false Internal Revenue Forms W-4, W4E, 1040X, and any other form, return, or declaration claiming that the taxpayer is exempt from federal income taxation or entitled to excessive withholding allowances;
4. Filing, providing forms for, or otherwise aiding and abetting the filing of frivolous Freedom of Information requests with the Internal Revenue Service; and
5. Engaging in any other conduct subject to penalty under Section 6700 of the Internal Revenue Code, Title 26 of the United States Code.

APPROVED:



C. N. CLEVERT  
U. S. District Judge

SOFRON B. NEDILSKY

Clerk

7/27/99  
Date

Kristine Wilson  
(By) Deputy Clerk