

**IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF GEORGIA**

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. _____
	)	
VICTOR CARLYSLE SULLIVAN, JR.	)	
	)	
Defendant.	)	

**COMPLAINT FOR PERMANENT INJUNCTION**

Plaintiff, the United States of America, states as follows for its complaint against defendant Victor Carlysle Sullivan, Jr.:

**Nature of the Action**

1. 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 of the United States, pursuant to the provisions of I.R.C. §§ 7402, 7407, and 7408.

2. The United States brings this complaint to enjoin Sullivan and any persons in active concert or participation with him from directly or indirectly:

- (a) Organizing, promoting, marketing, or selling the Administrative Services Ltd. (“ASL”) trust scheme and any other tax shelter, plan or arrangement that advises or assists others to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
- (b) Causing or assisting other persons and entities to understate their federal tax liabilities and avoid paying federal taxes;
- (c) Making false or fraudulent statements, in connection with the organization or sale of a tax shelter, plan, or other arrangement, about the allowability of any deduction or credit, the excludability of any income, or the securing of any other tax benefit by reason of participating in the tax shelter, plan, or other arrangement;

- (d) Engaging in any other conduct subject to penalty under I.R.C. § 6700, including making or furnishing, in connection with the organization or sale of a shelter, plan, or arrangement, a statement that he knows or has reason to know to be false or fraudulent as to any material federal tax matter, or by making a gross valuation overstatement;
- (e) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which Sullivan knows will (if so used) result in the understatement of another person's tax liability;
- (f) Engaging in any conduct subject to penalty under I.R.C. § 6694 and 6695, including preparing tax returns for customers with unrealistic positions, failing to sign returns Sullivan prepares, failing to provide a correct tax identification number on returns he prepares, failing to be diligent in determining customer's eligibility for the earned income tax credit;
- (g) Engaging in any conduct subject to any penalty under the I.R.C.; and
- (h) Preparing or filing, or helping others to prepare or file, federal income tax returns for anyone other than himself.

3. An injunction is warranted based on Sullivan's continual and repeated violation of the internal revenue laws, including engaging in conduct subject to penalty under I.R.C. §§ 6700, 6701, 6694, and 6695.

#### **Jurisdiction and Venue**

4. This Court has jurisdiction over this action to enjoin Sullivan from violating and interfering with the administration of the internal revenue laws pursuant to 28 U.S.C. §§ 1340 and 1345 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408.

5. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Sullivan resides in this judicial district.

#### **Defendant**

6. Sullivan resides at 2402 Tuxedo Place, Albany, Georgia 31707.

7. Sullivan conducts business through the registered entities Sullivan Group CPA, LLC; Sullivan Group, PC; and Sullivan and Associates, PC, all of which have the same business address of 1809 Gillionville Road, Albany, Georgia 31707.

8. Sullivan became licensed as a Certified Public Accountant in 1961.

### **Overview of Defendant's Activities**

9. Sullivan promotes and operates a tax-fraud scheme through an entity known as Administrative Services Ltd. ("ASL") and prepares tax returns for scheme customers and their nominees, which include domestic limited liability companies (LLCs) and foreign and domestic trusts.

10. Sullivan has actively promoted the ASL tax scheme and prepared returns for customers since at least 1998.

11. The ASL tax scheme involves the sale and use of sham business organizations and offshore trusts designed to help customers conceal their income and assets, evade federal taxes, and obstruct IRS examination and collection efforts.

12. According to ASL's promotional materials, the advantages of this offshore scheme include (1) reduction or elimination of income taxes, (2) complete privacy from the federal government and the public, (3) "impenetrable protection for all property and assets," (4) freedom from federal government jurisdiction, (5) elimination of probate and inheritance taxes, and (6) protection from "lawsuits, death, bankruptcy, or divorce."

### **ASL's Offshore Trust Tax Scheme**

13. According to ASL's promotional materials, ASL has offices in the city of Basseterre in the Caribbean island nation of St. Kitts and Nevis. On information and belief, ASL was founded in 1997 in Helena, Montana, by Bill Sherwood (now deceased), Mary Estes Sherwood, and Terence Murphy.

14. ASL promotional materials advised customers to move their “estate, business income, and personal affairs and effects” into offshore trusts for “real advantages.”

15. ASL promotional materials falsely claim that ASL “researched all IRS Regulations on offshore trusts” and “consulted with top trust attorneys” about the legality of the ASL tax scheme.

16. The ASL tax scheme that Sullivan promoted involves ASL’s establishment of a domestic LLC for the customer’s self-owned business, sometimes into which the customer was advised to convey his assets and income. The customer usually retains a 5% to 10% interest in the LLC, and reports and pays federal income tax on only that portion of the LLC’s income, with the remaining ownership interest (and corresponding income) retained by a purported domestic trust (“Domestic Trust”). ASL simultaneously established three purported trusts for scheme participants: the Domestic Trust with the sole or majority beneficiary being a foreign trust (“First Foreign Trust”), the First Foreign Trust with the sole or majority beneficiary being another foreign trust (“Second Foreign Trust”), and the Second Foreign Trust. Scheme participants’ business income is distributed from the LLC through the Domestic Trust and First Foreign Trust to the Second Foreign Trust. However, customers fail to report transfer of their assets on a Form 3520, and fail to report any income under I.R.C. § 367. The reason that the customers fail to report their assets and the income filtered through these trusts is that the trusts are simply sham entities formed without any economic purpose. The trusts are merely used to hide customers’ income and assets from the IRS.

17. ASL promotional materials offer its services to establish LLCs, Domestic and Foreign Trusts, and bank accounts for customers for fees ranging from \$575 to \$1,950, plus annual maintenance fees.

18. A sham-trust tax scheme needs cooperating, dishonest tax preparers in order to work. If participants ask an independent preparer to look at the scheme, a competent honest preparer

will refuse to prepare a return that gives the participant the tax benefits the promoter touted. As a result most sham-trust promoters steer participants to cooperating tax preparers. Following this pattern, ASL recommended to customers that they retain Sullivan or Brad Woodard to prepare the customers' income tax returns as well as returns of the sham entities involved in the scheme.

19. ASL sold fictitious losses or expenses to customers that could be claimed through the customer LLCs. Customers requested capital losses via fax or letter in order to offset legitimate capital gains. After receiving such a request, ASL would mail a "loss letter" to the customer which could be used as a false receipt of the purchased capital loss.

20. ASL recommended that customers name fictitious or uninvolved persons as trustees for most of the trusts. ASL created signature stamps to use for purported trustee signatures, and provided copies of these signature stamps to Sullivan to use on trust returns he prepared, so he could prepare and file them with the IRS for ASL customers without trustee involvement or oversight. On information and belief, one person ASL named as purported trustee for several customers' foreign trusts was a day laborer who could barely read or write, and therefore could not (and did not) carry out the fiduciary duties of a trustee.

21. ASL promotional materials state that when a customer transfers assets to a trust, the trust will own the assets and property. The ASL promotional materials state that once the trust is established, the customer becomes the administrator and the customers "are the only one who can know and handle its affairs," thereby allowing customers to maintain control of their assets despite their distribution to the LLC and trusts.

22. ASL promotional materials falsely state that "a lawfully operated offshore trust is a legal means to convert US or Canadian source money into a foreign status where your capital gains (from that point on) have no tax liabilities. . . [and] that's why they are called tax havens."

23. ASL promotional materials explain that customers can maintain control over their trusts and advise customers that they can get access to their funds by “borrowing money from [the trust] at any time you choose as the administrator of the trust.” In order to further mask the customers’ control over the trust assets, the materials advise the customers to “use loans or debit cards for expenses” so that they “never receive income from the [o]ffshore [t]rust.”

24. Under the scheme, customers also send faxes to ASL in order to have ASL cause the customers’ funds sent to them in the United States by wire or by mailing a cashier’s check.

25. ASL promotional materials provide explicit instructions on how customers can open offshore bank accounts by filling out forms and returning all forms back to ASL along with all foreign trust documents. The materials advise that “you want your money to flow from your first trust to your second foreign trust.”

26. ASL also offered purported investment opportunities in an entity named Paradise Beach Resort and Casino for customers who purchased the offshore trust scheme. ASL promised returns on these investments ranging from 18% to 30%. The Paradise Beach Resort and Casino investment was offered until 2003.

27. Several customers invested in Paradise Beach Resorts. On information and belief, most of these customers’ money that ASL was supposed to invest in Paradise Beach Resorts disappeared and has not been returned to the customers.

28. In 2001, ASL advised customers to close the bank and credit card accounts for their trusts and transfer their funds into ASL-administered bank account in St. Kitts and Nevis or Antigua and Barbuda. ASL advised customers to simply inform ASL if the customers needed to have access to their funds in this new account.

### **Sullivan's Promotion of the ASL Offshore Trust Tax Scheme**

29. Sullivan offered several types of ASL offshore trust packages, ranging in cost from \$5,950 for the "Basic Complex Business Organization" program, to \$49,500 for the "Turnkey Complex Business Organization" program.

30. Sullivan visited the ASL office in St. Kitts and Nevis, and was a featured speaker at an ASL promotional seminar there during August 22-28, 2000.

31. Sullivan promoted the ASL offshore trust tax scheme to customers by falsely promising that using such a financial arrangement would save them considerably on federal taxes, and by falsely stating that the arrangement was legitimate if implemented according to ASL instructions.

32. The intent and effect of the ASL offshore tax scheme is to promote, aid, and abet federal income tax evasion. Sullivan knew or had reason to know that statements about tax benefits that he made in promoting the scheme were false or fraudulent.

33. Sullivan received commissions for his role in promoting the ASL scheme and preparing returns for the LLCs and trusts.

34. Sullivan received correspondence from ASL instructing him how to name the trustee for all Domestic Trusts and Foreign Trusts.

35. Sullivan himself participated in the ASL sham-trust scheme, and purchased through ASL a Domestic Trust named Tuxedo Trust and two Foreign Trusts named Bulldog Trust and Blackshear Trust.

36. Sullivan prepares federal income tax returns and amended federal income tax returns for customers for compensation, including returns for customers' LLCs, Domestic Trusts, and Foreign Trusts.

37. Sullivan has been preparing federal income tax returns falsely underreporting his customers' income since 1998.

38. On these returns, Sullivan falsely underreports his customers' income through the use of the ASL scheme of LLCs, Domestic Trusts, and Foreign Trusts.

39. For example:

- (a) Sullivan prepared a 2001 federal income tax return for a customer in Statesville, North Carolina on April 1, 2002.
- (b) Sullivan prepared a 2001 federal income tax return for the customer's company, an LLC in Statesville, North Carolina, on March 30, 2002. The customer purportedly co-owned the LLC with his Domestic Trust. The LLC's return listed \$5,735,394 as the LLC's gross receipts on line 1c of the return, \$1,451,266 as the LLC's total income on line 8, and \$206,974 as the LLC's ordinary income on line 22.
- (c) Sullivan prepared two Schedule K-1 attachments for the LLC's return reflecting each partner's (i.e., the customer and his Domestic Trust) share of the LLC's income, credits, and deductions. The customer's K-1 reflects that the customer holds a 10% interest in the LLC, and thus his proportionate share of the LLC's ordinary income was \$20,697. The Domestic Trust's K-1 reflects that the Domestic Trust holds a 90% interest in the LLC, and thus the Domestic Trust's proportionate share of the LLC's ordinary income was \$186,277, plus \$2136 in interest income, for a total income of \$188,413.
- (d) Sullivan prepared a 2001 Form 1041 trust and estate income tax return for the Domestic Trust on March 30, 2002. The tax return listed \$188,413 as the Domestic Trust's total income on line 9 of the Domestic Trust's return, for an adjusted income of \$188,413 on line 17. However, on line 21 of its return, the Domestic Trust took a deduction for \$188,413 by transferring all its income to a foreign trust. Therefore, the Domestic Trust completely offsets its income from the LLC with a 100% deduction by distributing its 90% share of the LLC's income to an offshore trust.
- (e) Sullivan prepared one Schedule K-1 attachment to the Domestic Trust's 2001 Form 1041 reflecting the First Foreign Trust as the Domestic Trust's sole beneficiary. This K-1 attachment reflects that the First Foreign Trust receives all \$188,413 of the Domestic Trust's income.
- (f) Sullivan prepared a 2001 Form 1041NR nonresident alien income tax return for the customer's First Foreign Trust located in Basseterre, St. Kitts, on March 30, 2002. The tax return listed \$188,413 as the Domestic



Trust's total income and adjusted income. However, on line 21 of its return, the First Foreign Trust took a deduction for \$188,413 by transferring all its income to a second foreign trust. Therefore, just like the Domestic Trust, the First Foreign Trust completely offsets its income from the Domestic Trust with a 100% deduction by distributing all of its income to Second Foreign Trust.

- (g) Sullivan prepared one Schedule K-1 attachment to the First Foreign Trust's 2001 Form 1040NR return reflecting the Second Foreign Trust's as the First Foreign Trust's sole beneficiary. This K-1 attachment reflects that the Second Foreign Trust receives all \$188,413 of the First Foreign Trust's income.
- (h) This set of federal tax returns that Sullivan prepared for the Statesville customer improperly used the transfer of income to Domestic and Foreign Trusts to purportedly reduce his customer's 2001 tax liability and report that he only paid \$6987 in tax on his \$1,451,266 of total business income.

40. The IRS has thus far identified 53 customers for whom Sullivan prepared and filed federal income tax returns using the ASL sham-trust scheme to underreport customers' tax liabilities.

41. On information and belief, Sullivan became aware that the IRS was investigating his customers in 2001.

42. Sullivan warned his customers that the IRS was investigating his relationship with ASL. He sent them faxes advising them of this on May 2, 2003, stating that "IRS agents from the International Division came into my office yesterday, May 1, 2003, and reviewed all of the tax returns relating to LLC's, Trust [sic] and the Individuals that have any relationship to Administration Services. They were very knowledgeable about the organization. . . The IRS is planning on setting up a new time for the taxpayer to file amended returns and will receive the initiative's penalty relief and only have to pay the back taxes, interest and certain delinquency penalties. This will bypass, I think, the civil penalties, which is up to 75% of the unpaid tax liability."

43. The IRS interviewed Sullivan on March 27, 2003, and January 18, 2005, in its investigation of his promotion of the ASL tax scheme and his preparation of false income tax returns.

44. In his January 18, 2005 interview with the IRS, Sullivan admitted he had lied to the IRS during its investigation of the ASL tax scheme.

#### **Harm to the United States**

45. Sullivan's promotion of the ASL fraudulent tax scheme and preparation of false and fraudulent returns, to the extent that the IRS does not detect and correct them, has resulted in customers significantly underpaying their taxes.

46. Sullivan harms the United States because his customers are not reporting and paying their correct tax liabilities.

47. The IRS must audit Sullivan's customers to determine their correct tax liabilities, or request that they file correct amended returns. Such effort is required for each customers' return for each tax year in which the customer participated in the scheme.

48. The IRS estimates the tax harm to the United States caused by the ASL fraudulent tax scheme to be somewhere between \$5 million and \$10 million. This does not include the substantial cost to the Government of investigating and correcting the fraud.

#### **Count I: Injunction under I.R.C. § 7407**

49. The United States incorporates by reference the allegations in paragraphs 1 through 48.

50. I.R.C. § 7407 authorizes a district court to enjoin an income tax preparer from specified misconduct (which is described in I.R.C. §§ 6694, 6695, and § 7407 itself) if the court finds that injunctive relief is appropriate to prevent recurrence of such conduct.

51. If a court finds that a person has continually or repeatedly engaged in such misconduct and that a narrower injunction prohibiting only that specific conduct would not be sufficient to prevent the person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from acting as an income return preparer.

52. I.R.C. § 6694(a) penalizes a return preparer who understates a taxpayer's liability based on a position for which there was no realistic possibility of being sustained on the merits, if the return preparer knew or reasonably should have known of the unrealistic position and the unrealistic position either was not disclosed as required by I.R.C. § 6662(d)(2)(B)(ii) or was frivolous. IRC § 6694(b) penalizes a return preparer who prepares a federal income tax return understating a customer's tax liability and the understatement is willful or due to reckless or intentional disregard of rules or regulations.

53. I.R.C. § 6695 penalizes a return preparer who prepares a return and fails to:

- (a) furnish a copy of the return to the customer as required by I.R.C. § 6107(a);
- (b) sign the return;
- (c) furnish the return preparer's own identifying number on the return, as required by I.R.C. § 6109(a)(4); or
- (d) as required by I.R.C. § 6107(b), retain a copy of the returns he prepares or a list of the names and taxpayer identification numbers of those for whom he prepares returns, and make the copies or list available to the IRS upon request.

54. Sullivan engages in conduct subject to penalty under I.R.C. § 6694(a) by preparing federal tax returns that understate his customers' liabilities based on positions for which there is no realistic possibility of being sustained on the merits: specifically, his knowing understatement of taxes through the fraudulent use of offshore trusts. Sullivan engages in conduct subject to penalty under I.R.C. § 6694(b) by preparing federal tax returns that willfully understate his customers' liabilities based on reckless and intentional disregard of rules and regulations.

55. Sullivan engages in the conduct subject to penalty under I.R.C. § 6695 by failing to sign all returns he prepares and put his identification number on all returns he prepares.

56. Sullivan's repeated and continual conduct subject to penalty under I.R.C. §§ 6694 and 6695 falls within I.R.C. § 7407(b)(1)(A) and (D), and thus is subject to injunction under I.R.C. § 7407.

57. Sullivan's use of a trustee signature stamp to submit trust tax returns to the IRS as purportedly signed by a trustee when in fact no trustee has viewed or signed the returns is "other fraudulent or deceptive conduct" within the meaning of IRC § 7407(b)(1)(D) that is a basis for enjoining Sullivan.

58. Sullivan is likely to continue to prepare fraudulent federal tax returns unless he is enjoined from preparing returns.

**Count II: Injunction under I.R.C. § 7408 for violations of § 6700**

59. The United States incorporates by reference the allegations in paragraphs 1 through 58.

60. I.R.C. § 7408 authorizes this Court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6700 from engaging in further such conduct if the Court finds that injunctive relief is appropriate to prevent recurrence of the conduct.

61. I.R.C. § 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 other 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.

62. As set forth in paragraphs 9 through 51, Sullivan organizes or sells, or participates in the organization or sale of a plan or arrangement and in so doing makes statements with respect to

the allowability of deductions or credits, the excludability of income, or the securing of tax benefits by reason of participating in the plan or arrangement, which Sullivan knows or has reason to know are false or fraudulent as to material matters.

63. Injunctive relief is appropriate to prevent recurrence of this conduct.

**Count III: Injunction under I.R.C. § 7408 for violations of § 6701**

64. The United States incorporates by reference the allegations contained in paragraphs 1 through 63.

65. I.R.C. § 7408 authorizes this Court to enjoin persons who have engaged in conduct subject to penalty under I.R.C. § 6701 from engaging in further such conduct if the Court finds that injunctive relief is appropriate to prevent recurrence of the conduct.

66. Section 6701 penalizes a person who aids, assists, or advises with respect to the preparation or presentation of any portion of a return or other document, knowing or having reason to believe that such document will be used in connection with any material matter under the tax laws, and knowing that such portion, if used, would result in an understatement of another person's tax liability.

67. As set forth in paragraphs 9 through 49, Sullivan aids, assists, or advises with respect to the preparation or presentation of returns or other documents while knowing or having reason to believe that such document will be used in connection with any material matter under the tax laws and while knowing that such portion, if used, would result in an understatement of another person's tax liability

68. Injunctive relief is appropriate to prevent recurrence of this conduct.

**Count IV: Injunction Under I.R.C. § 7402**

69. The United States incorporates by reference the allegations contained in paragraphs 1 through 68.

70. I.R.C. 7402(a) authorizes a 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.

71. As described in paragraphs 9 through 49, Sullivan substantially interferes with the enforcement of the internal revenue laws by promoting the ASL offshore trust tax scheme and preparing and filing tax returns for customers which substantially understate the amount of the customers' tax liability.

72. Sullivan's conduct results in irreparable harm to the United States for which the United States has no adequate remedy at law.

73. Unless enjoined by this Court, Sullivan is likely to continue to engage in such conduct. The United States is entitled to injunctive relief under I.R.C. § 7402(a).

**WHEREFORE**, plaintiff, the United States of America, respectfully prays for the following relief:

A. That the Court find that Sullivan has continually and repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695, and that injunctive relief is appropriate under I.R.C. § 7407 to prevent him and anyone acting in concert with him from further recurrence of such conduct;

B. That the Court find that Sullivan has engaged in conduct subject to penalty under I.R.C. § 6700, and that injunctive relief is appropriate under I.R.C. § 7408 to prevent him and anyone acting in concert with him from further recurrence of such conduct;

C. That the Court find that Sullivan has engaged in conduct subject to penalty under I.R.C. § 6701, and that injunctive relief is appropriate under I.R.C. § 7408 to prevent him and anyone acting in concert with him, from further recurrence of such conduct;

D. That the Court find that Sullivan has engaged in conduct that interferes with the administration and enforcement of the internal revenue laws, and that injunctive relief against him and anyone acting in concert with him is appropriate to prevent the recurrence of that conduct under the Court's equity powers and I.R.C. § 7402(a);

E. That the Court, pursuant to I.R.C. §§ 7402(a) and 7407, enter a permanent injunction prohibiting Sullivan from preparing, filing, or assisting in the preparation or filing of federal income tax returns for any person other than himself;

F. That the Court, pursuant to I.R.C. §§ 7402(a) and 7408, enter a permanent injunction prohibiting Sullivan, individually and doing business under any other name or using any other entity, and his representatives, agents, servants, employees, attorneys, and anyone acting in concert with him from directly or indirectly, from:

- (a) Organizing, promoting, marketing, or selling a sham-trust scheme or any other tax shelter, plan or arrangement that advises or assists others to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
- (b) Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of a sham-trust scheme or any other shelter, plan, or arrangement, a statement that he knows or has reason to know to be false or fraudulent as to any material federal tax matter;
- © Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, by preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which the defendant knows will (if so used) result in the understatement of another person's tax liability; and
- (d) Engaging in any conduct subject to any penalty under the IRC, or any other conduct that interferes with the administration and enforcement of the internal revenue laws.

G. That the Court, under I.R.C. §§ 7402(a) and 7408, enter an injunction requiring Sullivan to contact all persons for whom he prepared or helped to prepare any federal income tax

returns or any other federal tax related document, and inform those persons of the entry of the Court's findings concerning the falsity of the tax returns or tax-related documents or letters he prepared for these persons, the possibility of the imposition of penalties against them, and the fact that an injunction has been entered against Sullivan;

H. That the Court, under I.R.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Sullivan to give counsel for the United States a list identifying the names, addresses, e-mail addresses, telephone numbers, and Social Security and federal tax identification numbers of (1) all individuals and entities for whom Sullivan prepared or helped to prepare any tax-related documents, including claims for refund or tax returns since 1997, and (2) all individuals or entities to whom he has furnished or who have purchased or used any other tax shelter, plan, or arrangement in which Sullivan has been involved since 1997;

I. That the Court order Sullivan to complete the requirements listed in paragraphs G and H within 20 days of the Court's permanent injunction, and order Sullivan to file with the Court a certificate of compliance with those requirements, signed under penalties of perjury, along with evidence of compliance, within 20 days of the Court's permanent injunction;

J. That the Court allow the United States full post-judgment discovery to monitor compliance with the injunction;

K. That this Court retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest; and

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



The United States respectfully requests that the trial for this matter be held in the United States District Courthouse in Albany, Georgia.

Dated this 11<sup>th</sup> day of January, 2007.

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