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FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO

NOV 20 2003
GREGORY C. LANGHAM
CLERK

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No. 03-B-1127 (PAC)

UNITED STATES OF AMERICA,

Plaintiff,

v.

AUSTIN GARY COOPER, individually and d/b/a Taking Back America;
MARTHA E. COOPER, individually and d/b/a Taking Back America;
TAKING BACK AMERICA, an unincorporated organization.

Defendants.

PERMANENT INJUNCTION ORDER

This action comes before the Court upon the entry of default by the clerk on November 3, 2003, and the Plaintiff's motion for entry of judgment against each of the Defendants under Fed. R. Civ. P. 55(b)(2), supported by a memorandum of law and a declaration demonstrating that none of Defendants is an infant or incompetent person or in the military. Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Austin Gary Cooper, Martha E. Cooper and Taking Back America (now known as The Ten Foundation).

The Court finds that Defendants engaged in conduct subject to penalty under 26 U.S.C. § 6700, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent the Defendants and anyone acting in concert with them from engaging in further such conduct. The Court further finds that

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the Defendants engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a) to prevent the recurrence of that conduct.

Based on the foregoing and the record in this case, including the Plaintiff's motion for preliminary injunction and supporting documents, the evidence presented at the hearing on that motion, and the Court's Preliminary Injunction Order, and for good cause shown, IT IS HEREBY ORDERED that Defendants Austin Gary Cooper, Martha E. Cooper, Taking Back America, now known as The Ten Foundation, individually and doing business through their websites, www.tbafoundation.com, www.tenfoundation.com, www.guardingtheten.com, and www.paral.org, or any other entity, and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors, who receive actual notice of this Order, are enjoined from:

- (1) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including the expatriation/repatriation program;
- (2) Making false statements about the securing of any tax benefit by the reason of participating in their program, including the false statement that American citizens are not required to pay federal income tax;
- (3) Encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;
- (4) 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 an abusive shelter, plan, or arrangement, a statement the defendants know or have reason to know to be false or fraudulent as to any

material matter;

(5) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws by the Internal Revenue Service.

Further, IT IS HEREBY ORDERED that Defendants provide to the United States their complete customer list identifying the persons who have purchased (either directly from them or from their associates, distributors or related entities) their abusive tax plans, arrangements or programs. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that Defendants provide a copy of this Permanent Injunction Order by First Class Mail (or by e-mail, if an address is unknown) to all individuals who have previously purchased their abusive tax shelters, plans, arrangements or programs, including the expatriation/repatriation program. Defendants will bear the costs of providing the copy of the Permanent Injunction Order to their customers. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that Defendants and their representative, agents, servants, employees, attorneys, and those persons in active concert or participation with them, including their distributors: (1) to remove from their websites, including www.tbafoundation.com, www.tenfoundation.com, www.guardingtheten.com, and www.paral.org, all abusive tax scheme promotional materials, false commercial speech, and materials designed to incite others imminently to

violate the law (including the tax laws); (2) to display prominently on the first page of those websites a complete copy of this Permanent Injunction Order within 10 days of the date of this Order; and (3) to maintain the purged websites, with the Permanent Injunction Order prominently displayed, until such time as this Court orders otherwise. Defendants shall bear the costs associated with posting the Court's order and maintaining the websites during this period. The Coopers must each file a sworn certificate of compliance, each swearing that he/she has complied with this portion of the Order, within 10 days of the date of this Order.

Further, IT IS HEREBY ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the Permanent Injunction Order.

Finally, IT IS HEREBY ORDER that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the Permanent Injunction Order and any additional orders necessary and appropriate to the public interest.

Dated: Nov 19, 2003

BY THE COURT:


UNITED STATES DISTRICT JUDGE