

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,)
)
Plaintiff,)

v.)

Civil No. 8:09-cv-00618-T-24EAJ

GEORGE B. CALVERT d/b/a CALVERT)
AND ASSOCIATES, INC.; GREGORY)
GUIDO; RONALD FONTENOT; LOUIS)
POWELL; ELIZABETH POWELL;)
ROBERT H. ANDERSON;)
ANTHONY BURRELL;)
WILLIAM G. NEEL; RALPH D.)
JOHNSON; MARK D. JOHNSON;)
DAVID J. GEIGER; JOHN L.)
ENGELSMAN; SALLY HAND -)
BOSTICK; CARL MARTIN STEWART;)
EDWARD W. ADAMS; TIMOTHY W.)
ADAMS; DAVID M. BERGER;)
ELIZABETH SPINELLI; VINSON)
STANPHILL; SILAS ANDERSON; URSA)
BOOKMAN; CLEVON HARPER; CRAIG)
JOHNSON; JACQUELINE LEVIAS;)
JACKIE MAYFIELD; CARLOS)
METOYER; YUSEF MUHAMMED;)
JOANN SPOONER; GLORIA TOREN;)
EDWARD TROTTY; DENISE WHITE;)
and WALTER DRAKEFORD, SR.,)
d/b/a DRAKEFORD & DRAKEFORD PA,)

Defendants.)

STIPULATED PERMANENT INJUNCTION
AS TO DEFENDANT CARL MARTIN STEWART

The United States has filed a complaint in which it seeks, in part, a permanent
injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against the above-named

defendants. The United States alleges, in part, that the defendants have promoted a tax-fraud scheme that is designed to enable customers to claim false or fraudulent federal income tax credits, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) § 45K (formerly I.R.C. § 29), for the purported sale of fuel from nonconventional sources (“FNS”), leading to an understatement of the customers’ tax liabilities.

Defendant Carl Martin Stewart waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent injunction, and agrees to be bound by its terms. The United States and Carl Martin Stewart agree that no provision in this stipulated permanent injunction or the fact that Carl Martin Stewart is agreeing to it constitutes an admission by him of any of the allegations set forth by the United States in the foregoing paragraph or in its complaint. Carl Martin Stewart understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.

The United States and Carl Martin Stewart further agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Carl Martin Stewart for asserted violations of the Internal Revenue Code nor precludes Carl Martin Stewart from contesting such penalties. Carl Martin Stewart further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understands that if he violates the injunction, he may be subject to civil and criminal sanctions for contempt of

court.

ORDER

IT IS ORDERED that Carl Martin Stewart and his representatives, agents, servants, employees and all persons subject to Carl Martin Stewart's supervision or control, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402 and 7408, effective from entry of this Order from directly or indirectly:

(1) Organizing, promoting, marketing, or selling the FNS credit scheme or any other tax shelter, plan, or other arrangement that advises or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;

(2) Causing and/or assisting other persons or entities to understate their federal tax liabilities on their federal tax returns;

(3) Engaging in any conduct subject to penalty under IRC § 6700 by making false statements about the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by the reason of participating in any tax shelter, plan or arrangement, or making gross valuation overstatements;

(4) Engaging in activity subject to penalty under I.R.C. § 6701, including advising with respect to, preparing, or assisting in the preparation of a document related to a material matter under the internal revenue laws that they know will, if used, result in an understatement of another person's tax liability;

(5) Altering or backdating documents or delaying the negotiation of checks in order to deceive the IRS or to obstruct or impede IRS investigations;

(6) Engaging in conduct designed or intended to, or having the effect of, obstructing or delaying any Internal Revenue Service investigation or audit; or

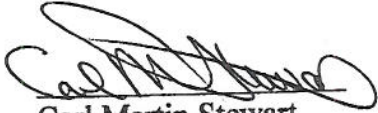
(7) Engaging in any other conduct subject to penalty under any penalty provision of the IRC, or engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Carl Martin Stewart's compliance with this injunction.

Agreed to on June 9, 2009 by:

A. BRIAN ALBRITTON
United States Attorney

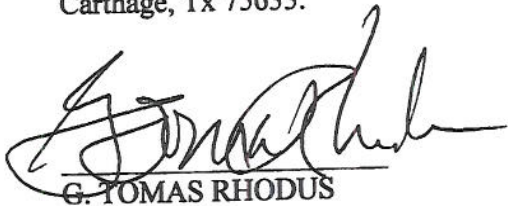
s/ Shana M. Starnes
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Attorney for Defendant

Carl Martin Stewart

SO ORDERED:



UNITED STATES DISTRICT JUDGE