

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
ST. JOSEPH DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No. 03-6005-CV-SJ-GAF
)
RANDALL BRIAN JARVIS,)
a/k/a "CHRISTOPHER MICHAELSON")
and "JOSIAH RICHARDS," d/b/a)
ORDER OF JESUS CHRIST'S DISCIPLES;)
the ORDER OF CHRISTIAN DISCIPLES;)
THE CHURCH OF JESUS CHRIST)
DISCIPLES; and CHRISTIAN)
DISCIPLES INTERNATIONAL,)
)
Defendant.)
_____)

PERMANENT INJUNCTION

This cause comes before the Court on the Government's Motion for Default Judgment of Permanent Injunction. The Court, having reviewed the motion, finds that the motion should be granted.

IT IS THEREFORE ORDERED THAT:

- A. Pursuant to IRC §§ 7402 and 7408, Defendant and anyone acting in concert with him are prohibited from directly or indirectly;
- I. Organizing or selling abusive tax shelters, plans, programs or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal income tax;
 - ii. Making false statements 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 such tax shelters, plans, programs, or arrangements;

- iii. Instructing or advising taxpayers to not file tax returns, not pay taxes, and/or to understate their federal income tax liabilities in connection with the marketing of trusts or other programs;
- iv. Engaging in any other activity subject to penalty under I.R.C. § 6700; and
- v. Engaging in other similar conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Jarvis is enjoined from creating and promoting abusive tax schemes of all kinds, including, but not limited to, those schemes outlined in the Complaint, such as phony ministries and sham trusts.

C. Jarvis must provide to all persons or entities for whom he has, since 1999, sold trust packages, provided tax advice, organized trusts, developed sham ministries, and/or prepared or provided trust documents, based on the sham transactions described in the Complaint, a copy of (a) this Order and (b) a copy of the Complaint. In addition, Jarvis shall file with the Court within 30 days of this date a certification signed under penalty of perjury that he has done so.

D. Jarvis must turn over to the United States all records in his possession or to which he has access, that identify (1) the persons or entities to whom Defendant gave or sold, directly or indirectly, any materials related to his abusive trust scheme, and (2) the persons or entities who purchased or used any other tax shelter, plan, or arrangement that Defendant has promoted or otherwise been associated with.

E. The Court shall retain jurisdiction over this case to compel compliance with this injunction.

F. The Government may engage in discovery, pursuant to Rules 26 through 37 of the Federal Rules of Civil Procedure, after the entry of the injunction to monitor compliance with the injunction.

IT IS FURTHER ORDERED that plaintiff file a written status report every six months to advise the Court of the status of this case.

SO ORDERED, this the 1ST day of July, 2003.

/s/ Gary A. Fenner
GARY A. FENNER, JUDGE
United States District Court