

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	CASE NO. 2:04-cv-400-Ftm-29SPC
	)	
FRED J. ANDERSON, et al.,	)	
	)	
Defendants.	)	
_____	)	

**STIPULATED JUDGMENT AND PERMANENT INJUNCTION AGAINST  
DEFENDANT DEBORAH A. MARTIN**

Plaintiff United States of America has filed a Complaint for Permanent Injunction against, among others, defendant Deborah A. Martin. Martin does not admit the allegations of the Complaint, except she admits that the Court has jurisdiction over her and over the subject matter of this action.

Martin waives the entry of findings of fact and conclusions of law and consents to the entry of this permanent injunction without admitting that grounds exist for imposition of an injunction.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. The Court finds that defendant Martin has not admitted the United States's allegations that she has engaged in conduct that is subject to penalty under 26 U.S.C. §§ 6700, 6701, and 6694 and that interferes with the enforcement of the internal revenue laws.
3. The Court finds that defendant Martin has consented to the entry of a permanent

injunction pursuant to 26 U.S.C. §§ 7407, 7408, and 7402(a) to prohibit her from: (1) organizing or selling abusive tax shelters, plans or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax; (2) engaging in conduct subject to penalty under 26 U.S.C. §§ 6700 or 6701; (3) engaging in conduct that substantially interferes with the enforcement of the internal revenue laws; (4) engaging in any conduct subject to penalty under 26 U.S.C. § 6694, and (5) promoting any false or fraudulent tax scheme.

4. It is furthered ORDERED, ADJUDGED AND DECREED that defendant Martin—individually and doing business under any other name or using any other entity, and her representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with her—is permanently enjoined, directly or indirectly, by the use of any means or instrumentalities from:

- a. Engaging in activity subject to penalty under I.R.C. § 6700, including organizing or selling a plan or arrangement and making a statement regarding the excludibility of income that she knows or has reason to know is false or fraudulent as to any material matter;
- b. Engaging in activity subject to penalty under I.R.C. § 6701, including preparing and/or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that she knows will result in an understatement of tax liability;
- c. Promoting, marketing, organizing, selling, or receiving payment for any plan or arrangement regarding the excludibility of income that she knows or has reason to know is false or fraudulent as to any material matter;
- d. Engaging in any conduct subject to penalty under I.R.C. § 6694, *i.e.*, preparing any part of a federal tax return that includes an unrealistic position; and
- e. Selling any type of asset-protection device—including trusts, limited liability companies or corporations, private foundations, or similar arrangements—that advocates or facilitates tax evasion or noncompliance with the income tax laws, or that misrepresents the tax savings realized by

using the arrangement, or by concealing the receipt of income or location of assets from the IRS.

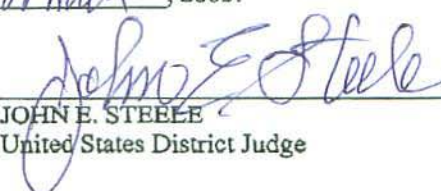
5. The Court ORDERS pursuant to I.R.C. § 7402(a) that defendant and her representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with it are permanently enjoined from directly or indirectly engaging in other similar conduct to that described above that substantially interferes with the administration and enforcement of the internal revenue laws.

6. Further, the Court shall retain jurisdiction over this action to implement and enforce this permanent injunction and all other decrees and orders necessary or appropriate to the public interest.

7. The United States shall be entitled to conduct post-judgment discovery to monitor defendant Martin's compliance with the terms of this Final Judgment of Permanent Injunction.

8. Each party to this stipulation shall bear its own costs.

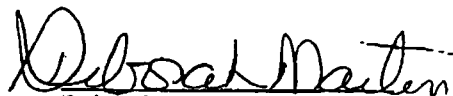
SO ORDERED this 8th day of March, 2005.

  
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JOHN E. STEELE  
United States District Judge

So stipulated:

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