

Hon. James L. Robart

FILED ENTERED
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AUG 12 2009
AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
DEPUTY
BY

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,

v.

DANIEL ANDERSEN,
Defendant.

Civil No. C09-CV-731-JLR

~~PROPOSED~~ ORDER OF
PERMANENT INJUNCTION

The United States has moved this Court to enter default judgment against defendant Daniel Andersen under Fed. R. Civ. P. 55(b)(2) and CR 55(b). (Dkt. No. 9.) Andersen has failed to appear or otherwise defend himself in this matter, and the clerk has noted his default upon the record. (Dkt. No. 6.) For the reasons set forth in the United States' motion for entry of default judgment and the exhibits and declarations presented in support thereof, the Court finds that Daniel Andersen has engaged in conduct subject to penalty under 26 U.S.C. § 6700 and that an injunction under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct. The Court also finds that an injunction under 26 U.S.C. § 7402 is appropriate and necessary to enforce the internal revenue laws.



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1 In accordance with those statutory provisions, it is hereby ORDERED that Daniel
2 Andersen and his representatives, agents, servants, employees, and anyone in active
3 concert or participation with him are permanently enjoined from directly or indirectly by
4 means of false, deceptive, or misleading commercial speech:

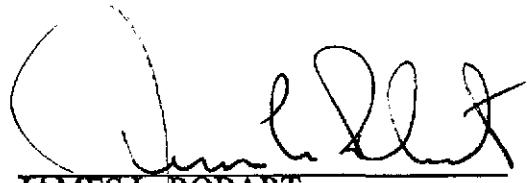
5 (1) Organizing, promoting, marketing, or selling (or assisting
6 therein) any tax shelter, plan, or arrangement, including but not
7 limited to those discussed above, or any other tax shelter, plan or
8 arrangement that incites or assists customers to attempt to violate the
9 internal revenue laws or unlawfully evade the assessment or
10 collection of their federal tax liabilities or unlawfully claim improper
11 tax refunds;

12 (2) engaging in activity subject to penalty under 26 U.S.C. § 6700,
13 including making, in connection with the organization or sale of any plan or
14 arrangement, any statement about the securing of any tax benefit that the
15 defendant knows or has reason to know is false as to any material matter;

16 (3) engaging in conduct subject to penalty under any provision of the
17 Internal Revenue Code, or engaging in any other conduct that substantially
18 interferes with the proper administration and enforcement of the internal
19 revenue laws.

1 It is further ORDERED that the United States shall be entitled to conduct full post-
2 judgment discovery to monitor compliance with the injunction.

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4 Dated this 12th day of August, 2009

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9 JAMES L. ROBERT
U. S. DISTRICT COURT JUDGE

10 Presented by:

11 JEFFREY C. SULLIVAN
12 United States Attorney

13 s/Robert E. Fay
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