

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 DAVID J. GEIGER

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

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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 David J. Geiger 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 David J. Geiger agree that no provision in this stipulated permanent injunction or the fact that David J. Geiger 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. David J. Geiger 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 David J. Geiger further agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against David J. Geiger for asserted violations of the Internal Revenue Code nor precludes David J. Geiger from contesting such penalties. David J. Geiger 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 David J. Geiger and his representatives, agents, servants, employees and anyone in active concert or participation with them, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, 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) Engaging in any activity subject to penalty under I.R.C. § 6694, including preparing federal tax returns that assert frivolous or unrealistic positions, or willfully and

recklessly understating federal tax liability;

(6) Representing FNS credit scheme customers in any matter before the IRS related to the customers' participation in the scheme;

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

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

(9) 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 David J. Geiger must produce to counsel for the United States within 10 days a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all FNS credit scheme customers for whom David J. Geiger prepared federal income tax returns between January 1, 2003 and May 1, 2009.

IT IS FURTHER ORDERED that David J. Geiger must produce to counsel for the United States within 10 days a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all FNS credit scheme customers to whom David J. Geiger sold interests related to the FNS credit scheme (as described in the complaint) between January 1, 2003 and May 1, 2009.

IT IS FURTHER ORDERED that David J. Geiger, at his own expense, contact

by mail all customers for whom David J. Geiger prepared federal income tax returns and/or to which David J. Geiger sold interests related to the FNS credit scheme between January 1, 2003 and May 1, 2009 and inform them of this injunction and provide them with the website link to the complaint. The mailing must be approved either by counsel for the Government or by the Court. If David J. Geiger encloses any other material with the mailing, the enclosure must be approved either by counsel for the Government or by the Court. David J. Geiger shall file with the Court, within 20 days of the date of this permanent injunction, a certification signed under penalty of perjury confirming that he has so notified the customers as required by this paragraph.

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 David J. Geiger's compliance with this injunction.

Agreed to on June 5, 2009 by:

A. BRIAN ALBRITTON
United States Attorney

s/ Shana M. Starnes
SHANA M. STARNES
Pennsylvania Bar 201317
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044
Telephone: (202) 616-1707
Email: shana.m.starnes@usdoj.gov
Attorneys for the United States of America

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David J. Geiger
David J. Geiger

May 27, 2009

28 Parkwood Drive
St. Peters, MO 63376

Harry Charles 5.31.09

Harry Charles
230 S. Bemiston Ave., Suite 730
St. Louis, Missouri 63105-1921
(314) 862-7900
(800) 362-0532
Fax (314) 862-6121
hcharlesatty@aol.com
Attorney for Defendant
David J. Geiger

SO ORDERED:

Simon C. Buckner
UNITED STATES DISTRICT JUDGE

June 8, 2009