

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 ELIZABETH POWELL

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 Elizabeth Powell 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 Elizabeth Powell agree that no provision in this stipulated permanent injunction or the fact that Elizabeth Powell is agreeing to it constitutes an admission by her of any of the allegations set forth by the United States in the foregoing paragraph or in its complaint. Elizabeth Powell 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 Elizabeth Powell further agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Elizabeth Powell for asserted violations of the Internal Revenue Code nor precludes Elizabeth Powell from contesting such penalties. Elizabeth Powell 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 she violates the injunction, she may be subject to civil and criminal sanctions for contempt of court.

ORDER

IT IS ORDERED that Elizabeth Powell and her 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) Advising or assisting anyone with respect to any federal income tax matter;
- (2) Representing anyone in any matter before the IRS;
- (3) Preparing or filing federal tax returns or forms for anyone other than herself or a corporation of which she is an officer;
- (4) Owning, managing, supervising, or otherwise being involved in the tax-return-preparation or tax-advice business in anyway;
- (5) 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;
- (6) Causing and/or assisting other persons or entities to understate their federal tax liabilities on their federal tax returns;
- (7) 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;

(8) 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;

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

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

(11) 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 Elizabeth Powell must produce to counsel for the United States within 20 days a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all FNS credit scheme participants to whom Elizabeth Powell 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 Elizabeth Powell must produce to counsel for the United States within 20 days a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all FNS credit scheme participants for whom Elizabeth Powell prepared federal income tax returns

between January 1, 2003 and May 1, 2009.


IT IS FURTHER ORDERED that Elizabeth Powell, at her own expense, contact by mail all participants for whom Elizabeth Powell prepared federal income tax returns and/or to which Elizabeth Powell sold interests related to the FNS credit scheme between January 1, 2003 and May 1, 2009 and inform them of this injunction and enclose a copy of the complaint and this injunction. If Elizabeth Powell encloses a letter or any other material with the mailing, the enclosure must be approved either by counsel for the Government or by the Court. Elizabeth Powell shall file with the Court, within 20 days of the date of this permanent injunction, a certification signed under penalty of perjury confirming that she has so notified the participants 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 Elizabeth Powell's compliance with this injunction.

Agreed to on November 16, 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


Elizabeth Powell
1100 Klondike Street
Carthage, TX 75633


ANTHONY DADDINO
Meadows, Collier, Reed, Cousins &
Blau, L.L.P.
901 Main St., Suite 3700
Dallas, Texas 75202
(214) 749-2464
adaddino@meadowscollier.com
*Attorney for Defendant
Elizabeth Powell*

SO ORDERED:

*November 23,
2009*


UNITED STATES ~~DISTRICT~~ JUDGE
MAGISTRATE