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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA**

UNITED STATES OF AMERICA,)	CV-05-1114-PHX-JAT
)	
Plaintiff,)	JUDGMENT AND PERMANENT
)	INJUNCTION AGAINST
v.)	DEFENDANT DENNIS
)	LAWRENCE (ONLY), d/b/a Legal-Ease,
DENNIS H. LAWRENCE, d/b/a Legal Ease, LLC;)	LLC
ALLEN VANDERWEY, d/b/a American Living)	
Trust Services, LLC, and JAMES G. MORRIS,)	
d/b/a MFE Financial Services, LLC,)	
)	
Defendants.)	
)	
)	

The United States of America has filed a complaint that requests a permanent injunction prohibiting the defendant, Dennis Lawrence, individually and doing business as Legal-Ease, LLC, from (1) organizing, promoting and selling tax-fraud schemes under section 7408 of the Internal Revenue Code (26 U.S.C.) (“IRC”); and (2) further engaging in any conduct that unlawfully interferes with the administration and enforcement of the internal revenue laws. Based upon the stipulations of the plaintiff, the United States of America, and the defendant, Dennis Lawrence, and for good cause shown, this Court enters the following permanent injunction against defendant Dennis Lawrence in accordance with Rule 65(d) of the Federal Rules of Civil Procedure.

1 Plaintiff United States has filed a complaint for permanent injunction against the defendants
2 Dennis H. Lawrence, doing business as Legal-Ease; Allen Vanderwey, doing business as American
3 Living Trust Services, LLC; and James G. Morris, doing business as MFE Financial Services, LLC.
4 Defendant Lawrence, without admitting any of the allegations in the complaint except as to jurisdiction,
5 waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil
6 Procedure and consents to the entry of this permanent injunction under Rule 65 of the Federal Rules of
7 Civil Procedure and 26 U.S.C. §§ 7402 and 7408. Lawrence further waives any right that he may have
8 to appeal from this permanent injunction. The plaintiff and Lawrence agree that entry of this permanent
9 injunction neither precludes the Internal Revenue Service from assessing penalties against Lawrence for
10 asserted violations of the Internal Revenue Code nor precludes Lawrence from contesting any such
11 penalties.

12
13 NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

14 1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26
15 U.S.C. §§ 7402 and 7408.

16 2. The Court finds that the defendant Lawrence has neither admitted nor denied the United
17 States' allegations that he has engaged in conduct subject to penalty under §§ 6700 and/or 6701 of the
18 Internal Revenue Code.

19 3. Defendant Lawrence and his agents, servants, employees, and all persons in active concert or
20 participation with them who receive actual notice of this Order are permanently enjoined under 26
21 U.S.C. §§ 7402 and 7408 from:

- 22 a) Organizing or selling or otherwise promoting the "Business Trust Organization
23 Scheme" and Subchapter-S Corporation Scheme described in the complaint, or
24 any substantially similar scheme;

- 1 b) Engaging in any other activity subject to penalty under IRC § 6700, including
2 organizing or selling any plan or arrangement and making in connection therewith
3 a statement regarding the allowance of a tax deduction, the excludability of
4 income, or the securing of any other tax benefit that defendant Lawrence knows
5 or has reason to know is false or fraudulent as to any material matter;
- 6 c) Engaging in activity subject to penalty under IRC § 6701, including preparing or
7 assisting in the preparation of a document relating to a matter material under the
8 internal revenue laws that includes a position that defendant Lawrence knows or
9 has reason to know will, if used, result in understatement of another person's
10 federal tax liability;
- 11 d) Engaging in any other activity subject to penalty under any other penalty
12 provisions in the Internal Revenue Code;
- 13 e) Engaging in any other conduct interfering with the administration and
14 enforcement of the internal revenue laws; and
- 15 f) misrepresenting any of the terms of this Order.

16 4. Defendant Lawrence shall contact by mail all individuals and entities who have purchased
17 Lawrence's trust schemes, plans, arrangements or programs since January 1, 2001, and enclose a copy
18 of this permanent injunction, and shall file with the Court, within 30 days of the date of this permanent
19 injunction is entered, a certification signed under penalty of perjury confirming that he has done so.

20 5. Defendant Lawrence shall produce to counsel for the United States, within 30 days of the
21 date of the date this permanent injunction is entered, a list identifying by name, Social Security number,
22 address, e-mail address, and telephone number all individuals or entities that have purchased any of
23 defendants' tax schemes, plans, arrangements, or programs since January 1, 2001, and defendant
24 Lawrence shall file with the Court, within 30 days of the date this permanent injunction is entered, a
25 certification signed under penalty of perjury confirming that he has done so.

