

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
JAMES KENT LANSING, individually)
d/b/a/ SOLE RESOURCES,)
)
Defendant.)
_____)

Case no. 6:05cv1547-ACC-KRS

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, has filed a Complaint for Permanent Injunction and Other Relief in this matter against the defendant, James Kent Lansing, individually and d/b/a Sole Resources.

Lansing, without admitting the allegations in the Complaint and without admitting that grounds exist for imposition of an injunction, consents to entry of this Final Judgment of Permanent Injunction voluntarily and without further notice.

Lansing waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. § 7408, and waives any right he may have to appeal from the Final Judgment of Permanent Injunction.

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

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the “Code”).

2. The Court finds that Lansing has not admitted the United States' allegations that he has engaged in conduct that is subject to penalty under § 6700 of the Code and that interferes with the enforcement of the internal revenue laws.

3. The Court finds that Lansing has consented to the entry of judgment for injunctive relief pursuant to Code §§ 7402 and 7408 to prevent him from engaging in conduct subject to penalty under § 6700 of the Code, including organizing, promoting, or selling the "corporation sole" tax program.

4. It is further ORDERED, ADJUDGED AND DECREED that Lansing, individually and doing business as or through any other entity, and anyone acting in concert with him, is permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:

- (a) Organizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that advises or encourages taxpayers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including the "corporation sole" program described in the Complaint;
- (b) 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 such tax shelters, plans or arrangements;
- (c) Encouraging, instructing, advising or assisting others to violate the tax laws, including to evade the payment of taxes;
- (d) Engaging in conduct subject to penalty under Code § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of a shelter, plan, or arrangement, a statement the defendant knows or has reason to know to be false or fraudulent as to any material matter under the federal tax laws;
- (f) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws, and engaging in any conduct subject to penalty under any other section of the Internal Revenue Code.

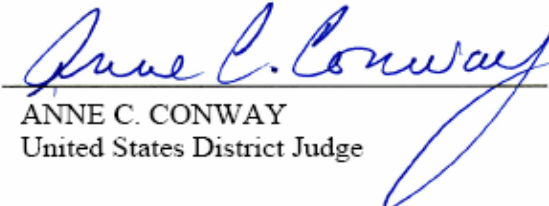
5. It is further ORDERED, ADJUDGED AND DECREED that the United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

6. It is further ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

IT IS SO ORDERED.

Date: November 14, 2005


ANNE C. CONWAY
United States District Judge

Consented to and submitted by:

/s/ James Kent Lansing
JAMES KENT LANSING
956 Kings Post Road
Rockledge, FL 32955
(321) 302-3794
Pro se

PAUL I. PEREZ
United States Attorney

/s/ Martin M. Shoemaker
MARTIN M. SHOEMAKER
Ga. Bar # 001340
Trial Attorney, Tax Division
U.S. Dept. of Justice, P.O. Box 7238
Washington, D.C. 20044
(202) 514-6491 phone
(202) 514-6770 fax
martin.m.shoemaker@usdoj.gov
Attorney for Plaintiff U.S.A.