

these statements may not be false, *per se*, but are misleading in that they suggest that your zero-income tax return approach is legal. Paragraph Four of the order enjoins you from advertising, marketing, or promoting any misleading or deceptive tax position such as the testimonials and refund checks.

Your website contains other false commercial speech and advertising for books and products which you are enjoined from selling. For example, your "Who is Irwin Schiff" page continues to assert that *The Federal Mafia* demonstrates "how you can immediately stop paying income tax, get back all the money you have paid this year, and get the IRS out of your life forever." On the "War Room" page, you display a flyer falsely stating that "there is no law requiring Americans to pay income taxes." The "Toledo Law School" page makes the same claim. Your website also contains archived radio shows, in which you make these and other false statements and advertise services and products now enjoined by the Court. The posting from "Ward Dean, MD" reiterates many of the false tax statements contained in your tax-scheme products. The "where to start" page continues to promote your tax-scheme materials and makes claims such as "[a]fter you file a zero return, you'll want to get the Schiff Reports, Series 5 and Series 6. These hold all of the latest research and applications, and they include a response letter for every letter the IRS sends out." Your website also includes descriptions of enjoined products that contain false statements about the purported benefits of purchasing the items. And finally, the bottom of your website (just above your telephone number) includes the exclamation "Legally stop paying income taxes!" None of your theories or methods permit your clients to legally stop paying income taxes, so this statement also is false.

I anticipate that you will claim that these postings relate to past activities and the Government cannot enjoin what you said or did in the past. I agree that injunctions operate prospectively, and the present order is no exception. However, the issue is not what you said *before*, but what you *continue* to distribute to the public and to your clients. If you retain links to documents and radio shows on which you made false statements, then your decision to continue offering those documents and links constitutes a current violation of the Court's order.

You also appear to be offering for sale (a \$25 purchase masquerading as a "donation") copies of Mr. Schiff's 2002 tax return, containing the "latest" attachment. To the extent that this offer constitutes commercial activity, it would violate the Court's prohibition on selling any tax scheme. But offering the document for free violates other provisions of the Court's order. The order bars you from further violating IRC § 6701 (assisting in the preparation of any document to be filed with the IRS which you know will result in an understatement of income tax liability), and from assisting or inciting others to violate the tax laws. Distributing this document, which customers will use to justify understating their taxable income and which customers will file with their tax returns, violates both provisions of the order and is subject to a contempt sanction.

Most troubling is that you continue to offer for sale books that contain "how to" instructions on evading income taxes. As demonstrated in the Government's briefs, offering for sale *How Anyone Can Stop Paying Income Taxes* violates the order because it contains specific instructions on how to fill out and use the fraudulent "exempt" Form W-4. You also advertise