

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA :  
 :  
V. : Civil No. WMN-05-1297  
 :  
JOHN BAPTIST KOTMAIR et al. :

**PERMANENT INJUNCTION ORDER**

This Court has found that Defendants John Baptist Kotmair and Save-A-Patriot Fellowship have engaged in conduct subject to penalty under IRC §§ 6700 and 6701 in connection with their fraudulent promotion of the "U.S.-Sources" or "Section 861" argument. This argument has no basis in law and has been consistently rejected by the courts. This Court has further found that Defendants have engaged in conduct that interfered with the enforcement of the internal revenue laws and, absent an order restraining their activity, Defendants will continue said interference and conduct in violation of the Internal Revenue Code. Accordingly and pursuant to IRC § 7402 and 7408, IT IS this 29<sup>th</sup> day of November, 2006, by the United States District Court for the District of Maryland, ORDERED:

1) That Defendants and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them are hereby permanently enjoined from directly or indirectly:

a) Engaging in activity subject to penalty under IRC § 6700,

including organizing or participating in the sale of a plan or arrangement and making a statement regarding the securing of any tax benefit that they know or have reason to know is false and fraudulent as to any material matter;

b) Engaging in activity subject to penalty under § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that they know will, if used, result in an understatement of tax liability;

c) Promoting, marketing, organizing, selling, or receiving payment for any plan or arrangement regarding the securing of any tax benefit that they know or have reason to know is false or fraudulent as to any material matter;

d) Engaging in any other activity subject to penalty under IRC §§ 6700 or 6701 or other penalty provision of the Internal Revenue Code;

e) Representing or assisting any other person before the IRS in connection with any matter, including preparing or assisting in the preparation of correspondence to the IRS on behalf of any person;

f) Preparing or assisting in the preparation of court filings related to the assessment or collection of income taxes on behalf of any other person;

g) Obstructing or advising or assisting anyone to obstruct

IRS examinations, collections, or other IRS proceedings;

h) Advising anyone that they are not required to file federal tax returns or pay federal taxes;

i) Instructing, advising, or assisting anyone to stop the withholding of federal employment taxes from wages;

j) Providing aid or assistance, financial or otherwise, either directly or through the Member Assistance Program, the Victory Express, the Patriot Defense Fund, or any other plan or arrangement, for others to violate the internal revenue laws;

k) Selling or distributing any newsletter, book, manual, videotape, audiotape, or other material containing false commercial speech regarding the internal revenue laws or speech likely to aid or abet others in violating the internal revenue code;

l) Organizing or selling any document purporting to enable the customer to discontinue payment of federal tax;

m) Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws;

2) That Defendants, at their own expense, shall notify all SAPF members (both associate and full members) and all individuals who have purchased defendants' tax plans, arrangements, materials and services of the entry of this permanent injunction against Defendants and shall provide them

with a copy of this permanent injunction;

3) That Defendants shall produce to counsel for the United States a list identifying by name, address, e-mail address, telephone number, and Social Security number, all SAPF members (both associate and full members) and all persons and entities who have purchased Defendants' tax-fraud plans, arrangements, services, products or materials;

4) That Defendants shall remove from their website, [www.save-a-patriot.org](http://www.save-a-patriot.org), and any other website over which they have control all tax-fraud scheme promotional materials, false commercial speech regarding the internal revenue laws, and speech likely to aid or abet others in violating the internal revenue laws;

5) That Defendants shall display prominently on the first page of their website, [www.save-a-patriot.org](http://www.save-a-patriot.org), and any other website over which they have control a complete copy of this permanent injunction, and will maintain those websites for one year with a complete copy of this permanent injunction so displayed throughout that time;

6) That Defendants shall complete the requirements of paragraphs 2 through 5, supra, within 21 days of the date of this Order and shall file a certification of compliance with those requirements, under penalty of perjury, within 22 days of the date of this Order;

7) That the United States shall be permitted to conduct post-judgment discovery to ensure and verify Defendants' compliance with the terms of this permanent injunction; and

8) That the Clerk of Court shall transmit copies of this Permanent Injunctive Order to all counsel of record.

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William M. Nickerson  
Senior United States District Judge