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**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA**

**Federal Trade Commission,**

Plaintiff,

vs.

**OTA Franchise Corporation, et al.,**

Defendants.

SACV 20-287 JVS (KESx)

TEMPORARY RESTRAINING  
ORDER WITH ASSET FREEZE,  
AND OTHER EQUITABLE RELIEF,  
AND ORDER TO SHOW CAUSE  
WHY A PRELIMINARY  
INJUNCTION SHOULD NOT ISSUE

Plaintiff, the Federal Trade Commission (“FTC”), has filed its Complaint for Permanent Injunction and Other Equitable Relief pursuant to Sections 13(b) and 19 of the Federal Trade Commission Act (“FTC Act”), 15 U.S.C. §§ 53(b) and 57b, and the Consumer Review Fairness Act of 2016 (“CRFA”), 15 U.S.C. § 45b (Docket No. 1). Pursuant to Fed. R. Civ. P. 65, Plaintiff has moved for a temporary restraining order, asset freeze for the Corporate Defendants, appointment of a receiver, other equitable relief, and an order to show cause why a preliminary injunction should not issue against Defendants OTA Franchise Corporation, Newport Exchange Holdings, Inc., NEH Services, Inc., Eyal Shachar, Samuel R. Seiden, and Darren Kimoto.

**FINDINGS**

The Court, having considered the Complaint, the Application for Temporary Restraining Order, declarations, exhibits, and the memorandum of points and authorities filed in support thereof, and being otherwise advised, finds that:

A. This Court has jurisdiction over the subject matter of this case, and there is good cause to believe that it will have jurisdiction over all parties hereto and that venue in this district is proper.

B. In numerous instances, Defendants, in marketing and selling trading and investing training programs, instructional materials, and related goods and services, have made false or unsubstantiated representations that consumers who purchase Defendants’ programs will likely earn substantial income, any consumer can learn and use Defendants’ strategy to earn income without significant investable capital or free time, and Defendants’ instructors have amassed substantial wealth by trading in the financial markets.

C. In numerous instances, the Corporate Defendants and Defendant Eyal Shachar have used standardized refund agreements to inhibit customers’ ability to post negative reviews about Defendants and their services or communicate with law enforcement agencies and others about Defendants and their services.

D. There is good cause to believe that Defendants have engaged in and are likely to engage in acts or practices that violate Section 5(a) of the FTC Act, 15 U.S.C. § 45(a), that the Corporate Defendants and Defendant Shachar have engaged in and are likely to engage in acts or practices that violate the CRFA, 15 U.S.C. § 45b, and that Plaintiff is therefore likely to prevail on the merits of this action.

E. There is good cause to believe that immediate and irreparable harm will result from Defendants’ ongoing violations of the



1           A.    “**Corporate Defendant(s)**” means OTA Franchise  
2 Corporation, Newport Exchange Holdings, Inc., NEH Services, Inc., and  
3 each of their subsidiaries, affiliates, successors, and assigns.

4           B.    “**Covered Communication**” means a written, oral, or  
5 pictorial review, performance assessment, or other similar analysis of  
6 goods, services, or conduct.

7           C.    “**Defendant(s)**” means the Corporate Defendants and the  
8 Individual Defendants, individually, collectively, or in any combination.

9           D.    “**Document**” is synonymous in meaning and equal in scope  
10 to the usage of “document” and “electronically stored information” in  
11 Federal Rule of Civil Procedure 34(a), and includes writings, drawings,  
12 graphs, charts, photographs, sound and video recordings, images,  
13 Internet sites, web pages, websites, electronic correspondence, including  
14 e-mail, chats, and instant messages, contracts, accounting data,  
15 advertisements, FTP Logs, Server Access Logs, books, written or printed  
16 records, handwritten notes, telephone or videoconference logs, telephone  
17 scripts, receipt books, ledgers, personal and business canceled checks  
18 and check registers, bank statements, appointment books, computer  
19 records, customer or sales databases and any other electronically stored  
20 information, including Documents located on remote servers or cloud  
21 computing systems, and other data or data compilations from which  
22 information can be obtained directly or, if necessary, after translation  
23 into a reasonably usable form. A draft or non-identical copy is a  
24 separate document within the meaning of the term.

25           E.    “**Earnings Claim**” means any representation to consumers,  
26 specific or general, about income, financial gains, percentage gains,  
27 profit, net profit, gross profit, or return on investment. Earnings Claims  
28 include, but are not limited to: (a) the details of specific profitable

1 trades, whether actual or hypothetical; (b) references to quitting one’s  
2 job, not having to work, or living off of income from trading; (c)  
3 references to increased purchases or savings, including a home,  
4 vacations, or travel; (d) claims that consumers will not lose money if  
5 they use a particular trading strategy; (e) claims that profits are likely,  
6 probable, or the “mathematical” result of applying a particular trading  
7 strategy; and (f) any representation, even hypothetical, of how much  
8 money a consumer could or would earn.

9 F. **“Electronic Data Host”** means any person or entity in the  
10 business of storing, hosting, or otherwise maintaining electronically  
11 stored information. This includes, but is not limited to, any entity  
12 hosting a website or server, and any entity providing “cloud based”  
13 electronic storage.

14 G. **“Individual Defendant(s)”** means Eyal Shachar (also  
15 known as Eyal Shahar), Samuel R. Seiden, and Darren Kimoto,  
16 individually, collectively, or in any combination.

17  
18 H. **“Review-Limiting Contract Term”** means a standardized  
19 contract term that: prohibits or restricts the ability of a person who is a  
20 party to the contract to engage in a Covered Communication; imposes a  
21 penalty or fee against a person who is a party to the contract for  
22 engaging in a Covered Communication; or transfers, or requires a person  
23 who is a party to the contract to transfer, to any other person any  
24 intellectual property rights in a Covered Communication, with the  
25 exception of a non-exclusive license to lawfully use a Covered  
26 Communication about a Defendant’s goods or services.

1 **ORDER**

2 **I. PROHIBITED BUSINESS ACTIVITIES**

3 **IT IS THEREFORE ORDERED** that Defendants, Defendants’ officers,  
4 agents, employees, and attorneys, and all other persons in active concert or  
5 participation with any of them, who receive actual notice of this Order by personal  
6 service or otherwise, whether acting directly or indirectly, in connection with the  
7 advertising, marketing, promoting, or offering for sale of any goods or services, are  
8 temporarily restrained and enjoined from:

9 A. Making any Earnings Claim, expressly or by implication,  
10 unless the Earnings Claim is non-misleading, and, at the time such claim  
11 is made, Defendants: (1) have a reasonable basis for the claim; (2) have  
12 in their possession written materials that substantiate that the claimed  
13 earnings are typical for consumers similarly situated to those to whom  
14 the claim is made; and (3) make the written substantiation available  
15 upon request to the consumer, potential purchaser, or the FTC;

16 B. Making any claim, expressly or by implication, about (1)  
17 the time or effort typically required for consumers to attain proficiency  
18 in deploying Defendants’ trading strategy; (2) the time or effort typically  
19 expended by consumers using Defendants’ trading strategy to achieve  
20 substantial income; or (3) the amount of capital typically needed by  
21 consumers using Defendants’ trading strategy, unless the claim is non-  
22 misleading, and, at the time such claim is made, Defendants: (a) have a  
23 reasonable basis for the claim; (b) have in their possession written  
24 materials that substantiate that the claim is typical for consumers  
25 similarly situated to those to whom the claim is made; and (c) make the  
26 written substantiation available upon request to the consumer, potential  
27 purchaser, or the FTC.  
28

1 C. Misrepresenting or assisting others in misrepresenting,  
2 expressly or by implication, that:

- 3 1) Consumers are likely to earn substantial income;  
4 2) Any consumer can attain proficiency by using Defendants'  
5 trading strategy, regardless of education, background, skills or  
6 other inherent aptitudes;  
7 3) Consumers can earn substantial income by using Defendants'  
8 trading strategy without the need to possess or deploy  
9 significant amounts of investable capital;  
10 4) Consumers can earn meaningful income by using Defendants'  
11 trading strategy without spending significant time trading; or  
12 5) Instructors of Defendants' trading strategy are active traders  
13 who have amassed substantial wealth through trading in  
14 financial markets; and

15 D. Misrepresenting or assisting others in misrepresenting,  
16 expressly or by implication, any material fact to consumers concerning  
17 any good or service, including, but not limited to: the total cost; any  
18 refund policy; any material restriction, limitation, or condition; or any  
19 material aspect of its performance, efficacy, nature, or central  
20 characteristics.

21 **II. PROHIBITION ON RESTRICTION OF CONSUMERS'**  
22 **SPEECH**

23 **IT IS THEREFORE ORDERED** that Defendants, Defendants' officers,  
24 agents, employees, and attorneys, and all other persons in active concert or  
25 participation with any of them, who receive actual notice of this Order by personal  
26 service or otherwise, whether acting directly or indirectly, in connection with the  
27 advertising, marketing, promoting, or offering for sale of any goods or services, are  
28 temporarily restrained and enjoined from:

1           A.     Offering, attempting to enforce, or asserting the validity of,  
2     any Review-Limiting Contract Term; and

3           B.     Including in a contract any provision that (a) prohibits or  
4     restricts the ability of any person who is a party to the contract to  
5     communicate, in any way, with the Commission or any other law  
6     enforcement entity, or (b) imposes a penalty or fee against any person  
7     for communicating, in any way, with the Commission or any other law  
8     enforcement entity.

9                           **III.   PROHIBITION ON COLLECTION OF LOAN**  
10                           **PAYMENTS**

11           **IT IS FURTHER ORDERED** that for any loan owned by any Corporate  
12     Defendant which was issued to a purchaser of Defendants’ trading or investing  
13     training programs, Defendants, Defendants’ officers, agents, employees, and  
14     attorneys, and all other persons in active concert or participation with any of them,  
15     who receive actual notice of this Order, whether acting directly or indirectly, are  
16     temporarily restrained and enjoined from:

17           A.     Attempting to collect or collecting loan payments;

18           B.     Referring, selling, assigning, or otherwise transferring such  
19     loans; and

20           C.     Reporting negative information to a consumer reporting  
21     agency that assembles or evaluates consumer credit information for the  
22     purpose of furnishing reports to third parties.

23                           **IV.   PROHIBITION ON RELEASE OF CUSTOMER**  
24                           **INFORMATION**

25           **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers,  
26     agents, employees, and attorneys, and all other persons in active concert or  
27     participation with any of them, who receive actual notice of this Order, whether  
28     acting directly or indirectly, are hereby temporarily restrained and enjoined from:



1           A.     Selling, renting, leasing, transferring, or otherwise disclosing, the  
2 name, address, birth date, telephone number, email address, credit card number,  
3 bank account number, Social Security number, or other financial or identifying  
4 information of any person that any Defendant obtained in connection with any  
5 activity that pertains to the subject matter of this Order; and

6           B.     Benefitting from or using the name, address, birth date, telephone  
7 number, email address, credit card number, bank account number, Social Security  
8 number, or other financial or identifying information of any person that any  
9 Defendant obtained in connection with any activity that pertains to the subject  
10 matter of this Order.

11           Provided, however, that Defendants may disclose such identifying  
12 information to a law enforcement agency, to their attorneys as required for their  
13 defense, as required by any law, regulation, or court order, or in any filings,  
14 pleadings or discovery in this action in the manner required by the Federal Rules of  
15 Civil Procedure and by any protective order in the case.

16                           **V.     PRESERVATION OF RECORDS**

17           **IT IS FURTHER ORDERED** that Defendants, Defendants' officers,  
18 agents, employees, and attorneys, and all other persons in active concert or  
19 participation with any of them, who receive actual notice of this Order, whether  
20 acting directly or indirectly, are hereby temporarily restrained and enjoined from:

21                   A.     Destroying, erasing, falsifying, writing over, mutilating,  
22 concealing, altering, transferring, or otherwise disposing of, in any  
23 manner, directly or indirectly, Documents that relate to: (1) the business,  
24 business practices, assets, or business or personal finances of any  
25 Defendant; (2) the business practices or finances of entities directly or  
26 indirectly under the control of any Defendant; or (3) the business  
27 practices or finances of entities directly or indirectly under common  
28 control with any other Defendant; and

1           B.     Failing to create and maintain Documents that, in  
2           reasonable detail, accurately, fairly, and completely reflect Defendants’  
3           incomes, disbursements, transactions, and use of Defendants’ assets.

4                   **VI.    PRESERVATION OF INDIVIDUAL DEFENDANTS’**  
5                   **ASSETS**

6           **IT IS FURTHER ORDERED** that for the pendency of this Order, each  
7   Individual Defendant shall not, directly or indirectly, disburse, gift, spend, transfer,  
8   liquidate, or assign more than a cumulative amount of \$25,000 (per Individual  
9   Defendant) of his assets without prior approval from the Court.

10                   **VII.  ASSET FREEZE OVER CORPORATE DEFENDANTS**

11           **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers,  
12   agents, employees, and attorneys, and all other persons in active concert or  
13   participation with any of them, who receive actual notice of this Order, whether  
14   acting directly or indirectly, are hereby temporarily restrained and enjoined from:

15           A.     Transferring, liquidating, converting, encumbering,  
16           pledging, loaning, selling, concealing, dissipating, disbursing, assigning,  
17           relinquishing, spending, withdrawing, granting a lien or security interest  
18           or other interest in, or otherwise disposing of any assets, wherever  
19           located, including outside the United States, that are:

- 20           1)     Owned or controlled, directly or indirectly, by any Corporate
- 21                   Defendant;
- 22           2)     Held, in part or in whole, for the benefit of any Corporate
- 23                   Defendant;
- 24           3)     In the actual or constructive possession of any Corporate
- 25                   Defendant; or
- 26           4)     Owned or controlled by, in the actual or constructive possession
- 27                   of, or otherwise held for the benefit of, any corporation,
- 28                   partnership, asset protection trust, or other entity that is directly

1 or indirectly owned, managed, or controlled by any Corporate  
2 Defendant.

3 B. Opening or causing to be opened any safe deposit boxes,  
4 commercial mail boxes, or storage facilities titled in the name of any  
5 Corporate Defendant or subject to access by any Corporate Defendant.

6 C. Incurring charges or cash advances on any credit, debit, or  
7 ATM card issued in the name, individually or jointly, of any Corporate  
8 Defendant or any corporation, partnership, or other entity directly or  
9 indirectly owned, managed, or controlled by any Corporate Defendant  
10 other than in the ordinary course of business. This includes any  
11 corporate bankcard or corporate credit card account for which any  
12 Corporate Defendant or Eyal Shachar is, or was on the date that this  
13 Order was signed, an authorized signor; or

14 D. Cashing any checks or depositing any money orders or cash  
15 received from consumers, clients, or customers of any Defendant.

16 The assets affected by this Section shall include: (1) all assets of the  
17 Corporate Defendants as of the time this Order is entered; and (2) assets obtained  
18 by the Corporate Defendants after this Order is entered if those assets are derived  
19 from any activity that is the subject of the Complaint in this matter or that is  
20 prohibited by this Order.

21  
22 **VIII. DUTIES OF ASSET HOLDERS AND OTHER THIRD**  
23 **PARTIES**

24 **IT IS FURTHER ORDERED** that any financial or brokerage institution,  
25 Electronic Data Host, credit card processor, payment processor, merchant bank,  
26 acquiring bank, independent sales organization, third party processor, payment  
27 gateway, insurance company, business entity, or person who receives actual notice  
28 of this Order (by service or otherwise) that (a) has held, controlled, or maintained

1 custody, through an account or otherwise, of any Document on behalf of any  
2 Defendant or any asset that has been: owned or controlled, directly or indirectly, by  
3 any Defendant; held, in part or in whole, for the benefit of any Defendant; in the  
4 actual or constructive possession of any Defendant; or owned or controlled by, in  
5 the actual or constructive possession of, or otherwise held for the benefit of, any  
6 corporation, partnership, asset protection trust, or other entity that is directly or  
7 indirectly owned, managed or controlled by any Defendant; (b) has held,  
8 controlled, or maintained custody, through an account or otherwise, of any  
9 Document or asset associated with credits, debits, or charges made on behalf of  
10 any Defendant, including reserve funds held by payment processors, credit card  
11 processors, merchant banks, acquiring banks, independent sales organizations,  
12 third party processors, payment gateways, insurance companies, or other entities;  
13 or (c) has extended credit to any Defendant, including through a credit card  
14 account, shall:

15           A. Hold, preserve, and retain within its control and prohibit the  
16 withdrawal, removal, alteration, assignment, transfer, pledge,  
17 encumbrance, disbursement, dissipation, relinquishment, conversion,  
18 sale, refund, chargeback, or other disposal of any such Document or  
19 asset of any Corporate Defendant, as well as all Documents or other  
20 property related to such assets, except by further order of this Court;

21           B. Deny any person access to any safe deposit box,  
22 commercial mail box, or storage facility that is titled in the name of any  
23 Corporate Defendant, either individually or jointly, or otherwise subject  
24 to access by any Corporate Defendant;

25           C. Provide Plaintiff's counsel, within three (3) days of  
26 receiving a copy of this Order, a sworn statement setting forth, for each  
27 asset or account covered by this Section:

28           1) The identification number of each such account or asset;

1           2)     The balance of each such account, or a description of the nature  
2                     and value of each such asset as of the close of business on the  
3                     day on which this Order is served, and, if the account or other  
4                     asset has been closed or removed, the date closed or removed,  
5                     the total funds removed in order to close the account, and the  
6                     name of the person to whom such account or other asset was  
7                     remitted;

8           3)     The identification of any safe deposit box, commercial mail  
9                     box, or storage facility that is either titled in the name,  
10                    individually or jointly, of any Defendant, or is otherwise subject  
11                    to access by any Defendant; and

12           D.     Upon the request of Plaintiff's counsel promptly provide  
13                    Plaintiff's counsel with copies of all records or other Documents  
14                    pertaining to each account or asset covered by this Section, including  
15                    originals or copies of account applications, account statements, signature  
16                    cards, checks, drafts, deposit tickets, transfers to and from the accounts,  
17                    including wire transfers and wire transfer instructions, all other debit and  
18                    credit instruments or slips, currency transaction reports, 1099 forms, and  
19                    all logs and records pertaining to safe deposit boxes, commercial mail  
20                    boxes, and storage facilities.

21                    **IX. FINANCIAL DISCLOSURES**

22           **IT IS FURTHER ORDERED** that each Defendant, within five (5) days of  
23                    service of this Order upon them, shall prepare and deliver to Plaintiff's counsel:

24           A.     Completed financial statements on the forms attached to  
25                    this Order as **Attachment A** (Financial Statement of Individual  
26                    Defendant) for each Individual Defendant, and **Attachment B** (Financial  
27                    Statement of Corporate Defendant) for each Corporate Defendant; and  
28

1 B. Completed **Attachment C** (IRS Form 4506, Request for  
2 Copy of a Tax Return) for each Corporate Defendant.

3 **X. CONSUMER CREDIT REPORTS**

4 **IT IS FURTHER ORDERED** that Plaintiff may obtain credit reports  
5 concerning any Defendant pursuant to Section 604(a)(1) of the Fair Credit  
6 Reporting Act, 15 U.S.C. § 1681b(a)(1), and that, upon written request, any credit  
7 reporting agency from which such reports are requested shall provide them to  
8 Plaintiff.

9 **XI. REPORT OF NEW BUSINESS ACTIVITY**

10 **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers,  
11 agents, employees, and attorneys, and all other persons in active concert or  
12 participation with any of them, who receive actual notice of this Order, whether  
13 acting directly or indirectly, are hereby temporarily restrained and enjoined from  
14 creating, operating, or exercising any control over any business entity, whether  
15 newly formed or previously inactive, including any partnership, limited  
16 partnership, joint venture, sole proprietorship, or corporation, without first  
17 providing Plaintiff’s counsel and the Receiver with a written statement disclosing:  
18 (1) the name of the business entity; (2) the address and telephone number of the  
19 business entity; (3) the names of the business entity’s officers, directors, principals,  
20 managers, members, and employees; and (4) a detailed description of the business  
21 entity’s intended activities.

22  
23 **XII. DISTRIBUTION OF ORDER BY DEFENDANTS**

24 **IT IS FURTHER ORDERED** that Defendants shall immediately provide a  
25 copy of this Order to each franchisee, affiliate, telemarketer, marketer, sales entity,  
26 successor, assign, member, officer, director, employee, agent, independent  
27 contractor, client, attorney, spouse, subsidiary, division, and representative of  
28 themselves, and shall, within ten (10) days from the date of entry of this Order,

1 provide Plaintiff with a sworn statement that this provision of the Order has been  
2 satisfied, which statement shall include the names, physical addresses, phone  
3 number, and email addresses of each such person or entity who received a copy of  
4 the Order. Furthermore, Defendants shall not take any action that would encourage  
5 officers, agents, members, directors, employees, salespersons, independent  
6 contractors, attorneys, subsidiaries, affiliates, successors, assigns, franchisees, or  
7 other persons or entities in active concert or participation with any of them to  
8 disregard this Order or believe that they are not bound by its provisions.

9 **XIII. EXPEDITED DISCOVERY**

10 **IT IS FURTHER ORDERED** that, notwithstanding the provisions of the  
11 Fed. R. Civ. P. 26(d) and (f) and 30(a)(2)(A)(iii), and pursuant to Fed. R. Civ. P.  
12 30(a), 33, 34, and 45, Plaintiff is granted leave, at any time after service of this  
13 Order, to conduct limited expedited discovery for the purpose of discovering: (1)  
14 the nature, location, status, and extent of Defendants' assets; (2) the nature,  
15 location, and extent of Defendants' business transactions and operations; (3)  
16 Documents reflecting Defendants' business transactions and operations; or (4)  
17 compliance with this Order. The limited expedited discovery set forth in this  
18 Section shall proceed as follows:

19 A. Plaintiff may take the deposition of parties and non-parties.  
20 Forty-eight (48) hours' notice shall be sufficient notice for such  
21 depositions. The limitations and conditions set forth in Rules  
22 30(a)(2)(B) and 31(a)(2)(B) of the Federal Rules of Civil Procedure  
23 regarding subsequent depositions of an individual shall not apply to  
24 depositions taken pursuant to this Section. Any such deposition taken  
25 pursuant to this Section shall not be counted towards the deposition limit  
26 set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) and depositions may be  
27 taken by telephone or other remote electronic means;  
28

1           B. Plaintiff may serve upon parties requests for production of  
2 Documents or inspection that require production or inspection within  
3 five (5) days of service, provided, however, that three (3) days of notice  
4 shall be deemed sufficient for the production of any such Documents  
5 that are maintained or stored only in an electronic format.

6           C. Plaintiff may serve upon parties interrogatories that require  
7 response within five (5) days after Plaintiff serves such interrogatories;

8           D. The Plaintiff may serve subpoenas upon non-parties that  
9 direct production or inspection within five (5) days of service.

10          E. Service of discovery upon a party to this action, taken  
11 pursuant to this Section, shall be sufficient if made by facsimile, email,  
12 or by overnight delivery.

13          F. Any expedited discovery taken pursuant to this Section is in  
14 addition to, and is not subject to, the limits on discovery set forth in the  
15 Federal Rules of Civil Procedure and the Local Rules of this Court. The  
16 expedited discovery permitted by this Section does not require a meeting  
17 or conference of the parties, pursuant to Rules 26(d) & (f) of the Federal  
18 Rules of Civil Procedure.

19          G. The Parties are exempted from making initial disclosures  
20 under Fed. R. Civ. P. 26(a)(1) until further order of this Court.

#### 21           **XIV. SERVICE OF THIS ORDER**

22           **IT IS FURTHER ORDERED** that copies of this Order, as well as the  
23 Application for Temporary Restraining Order and all other pleadings, Documents,  
24 and exhibits filed contemporaneously with that Application (other than the  
25 complaint and summons), may be served by any means, including facsimile  
26 transmission, electronic mail or other electronic messaging, personal or overnight  
27 delivery, U.S. Mail or FedEx, by agents and employees of Plaintiff, by any law  
28 enforcement agency, or by private process server, upon any Defendant or any



1 person (including any financial institution) that may have possession, custody or  
2 control of any asset or Document of any Defendant, or that may be subject to any  
3 provision of this Order pursuant to Rule 65(d)(2) of the Federal Rules of Civil  
4 Procedure. For purposes of this Section, service upon any branch, subsidiary,  
5 affiliate or office of any entity shall effect service upon the entire entity.

6 **XV. CORRESPONDENCE AND SERVICE ON**  
7 **PLAINTIFF**

8 **IT IS FURTHER ORDERED** that, for the purpose of this Order, all  
9 correspondence and service of pleadings on Plaintiff shall be addressed to:

10 Thomas Biesty  
11 Rhonda Perkins  
12 Andrew Hudson  
13 Federal Trade Commission  
14 600 Pennsylvania Ave., NW  
15 Mailstop CC-8528  
16 Washington, DC 20580  
17 Fax: 202-326-3395  
18 Email: tbiesty@ftc.gov; rperkins@ftc.gov; ahudson@ftc.gov

17 **XVI. PRELIMINARY INJUNCTION HEARING**

18 **IT IS FURTHER ORDERED** that, pursuant to Fed. R. Civ. P. 65(b),  
19 Defendants shall appear before this Court on the 12th day of March, 2020, at 4:00  
20 PM, to show cause, if there is any, why this Court should not enter a preliminary  
21 injunction, pending final ruling on the Complaint against Defendants, enjoining the  
22 violations of the law alleged in the Complaint, continuing the freeze of Corporate  
23 Defendants' assets, continuing the preservation of Individual Defendants' assets,  
24 imposing a receivership, and imposing such additional relief as may be  
25 appropriate.

26 **XVII. BRIEFS AND AFFIDAVITS CONCERNING**  
27 **PRELIMINARY INJUNCTION**

28 **IT IS FURTHER ORDERED** that:



# Attachment A

**FINANCIAL STATEMENT OF INDIVIDUAL DEFENDANT**

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**Definitions and Instructions:**

1. Complete all items. Enter "None" or "N/A" ("Not Applicable") in the first field only of any item that does not apply to you. If you cannot fully answer a question, explain why.
2. "Dependents" include your spouse, live-in companion, dependent children, or any other person, whom you or your spouse (or your children's other parent) claimed or could have claimed as a dependent for tax purposes at any time during the past five years.
3. "Assets" and "Liabilities" include ALL assets and liabilities, located within the United States or any foreign country or territory, whether held individually or jointly and whether held by you, your spouse, or your dependents, or held by others for the benefit of you, your spouse, or your dependents.
4. Attach continuation pages as needed. On the financial statement, state next to the Item number that the Item is being continued. On the continuation page(s), identify the Item number(s) being continued.
5. Type or print legibly.
6. Initial each page in the space provided in the lower right corner.
7. Sign and date the completed financial statement on the last page.

**Penalty for False Information:**

Federal law provides that any person may be imprisoned for not more than five years, fined, or both, if such person:

(1) "in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or devise a material fact; makes any materially false, fictitious or fraudulent statement or representation; or makes or uses any false writing or document knowing the same to contain any materially false, fictitious or fraudulent statement or entry" ([18 U.S.C. § 1001](#));

(2) "in any . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true" ([18 U.S.C. § 1621](#)); or

(3) "in any ( . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code) in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information . . . knowing the same to contain any false material declaration" ([18 U.S.C. § 1623](#)).

For a felony conviction under the provisions cited above, federal law provides that the fine may be not more than the greater of (i) \$250,000 for an individual or \$500,000 for a corporation, or (ii) if the felony results in pecuniary gain to any person or pecuniary loss to any person other than the defendant, the greater of twice the gross gain or twice the gross loss. [18 U.S.C. § 3571](#).

#10118

**BACKGROUND INFORMATION****Item 1. Information About You**

Full Name	Social Security No.		
Current Address of Primary Residence	Driver's License No.		State Issued
	Phone Numbers Home: ( )	Date of Birth: / / (mm/dd/yyyy)	
	Fax: ( )	Place of Birth	
<input type="checkbox"/> Rent <input type="checkbox"/> Own From (Date): / / (mm/dd/yyyy)	E-Mail Address		
Internet Home Page			

**Previous Addresses for past five years** (if required, use additional pages at end of form)

Address	From: / / (mm/dd/yyyy)	Until: / / (mm/dd/yyyy)
	<input type="checkbox"/> Rent	<input type="checkbox"/> Own
Address	From: / /	Until: / /
	<input type="checkbox"/> Rent	<input type="checkbox"/> Own
Address	From: / /	Until: / /
	<input type="checkbox"/> Rent	<input type="checkbox"/> Own

Identify any other name(s) and/or social security number(s) you have used, and the time period(s) during which they were used:

**Item 2. Information About Your Spouse or Live-In Companion**

Spouse/Companion's Name	Social Security No.	Date of Birth / / (mm/dd/yyyy)
Address (if different from yours)	Phone Number ( )	Place of Birth
	<input type="checkbox"/> Rent <input type="checkbox"/> Own	From (Date): / / (mm/dd/yyyy)

Identify any other name(s) and/or social security number(s) you have used, and the time period(s) during which they were used:

Employer's Name and Address	Job Title	
	Years in Present Job	Annual Gross Salary/Wages \$

**Item 3. Information About Your Previous Spouse**

Name and Address	Social Security No.
	Date of Birth / / (mm/dd/yyyy)

**Item 4. Contact Information** (name and address of closest living relative other than your spouse)

Name and Address	Phone Number ( )
------------------	---------------------

Initials: \_\_\_\_\_

<b>Item 5. Information About Dependents</b> (whether or not they reside with you)		
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	

**Item 6. Employment Information/Employment Income**  
 Provide the following information for this year-to-date and for each of the previous five full years, for each business entity of which you were a director, officer, member, partner, employee (including self-employment), agent, owner, shareholder, contractor, participant or consultant at any time during that period. "Income" includes, but is not limited to, any salary, commissions, distributions, draws, consulting fees, loans, loan payments, dividends, royalties, and benefits for which you did not pay (e.g., health insurance premiums, automobile lease or loan payments) received by you or anyone else on your behalf.

Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$
Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$
Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	/	/		\$
	/	/		\$
	/	/		\$
	/	/		\$

Initials: \_\_\_\_\_

**Item 7. Pending Lawsuits Filed By or Against You or Your Spouse**

List all pending lawsuits that have been filed by or against you or your spouse in any court or before an administrative agency in the United States or in any foreign country or territory. **Note:** At Item 12, list lawsuits that resulted in final judgments or settlements in your favor. At Item 21, list lawsuits that resulted in final judgments or settlements against you.

Caption of Proceeding	Court or Agency and Location	Case No.	Nature of Proceeding	Relief Requested	Status or Disposition

**Item 8. Safe Deposit Boxes**

List all safe deposit boxes, located within the United States or in any foreign country or territory, whether held individually or jointly and whether held by you, your spouse, or any of your dependents, or held by others for the benefit of you, your spouse, or any of your dependents.

Name of Owner(s)	Name & Address of Depository Institution	Box No.	Contents

Initials: \_\_\_\_\_

**FINANCIAL INFORMATION**

**REMINDER:** When an item asks for information regarding your "assets" and "liabilities" include ALL assets and liabilities, located within the United States or in any foreign country or territory, or institution, whether held individually or jointly, and whether held by you, your spouse, or any of your dependents, or held by others for the benefit of you, your spouse, or any of your dependents. In addition, provide all documents requested in Item 24 with your completed Financial Statement.

**ASSETS**

**Item 9. Cash, Bank, and Money Market Accounts**

List cash on hand (as opposed to cash in bank accounts or other financial accounts) and all bank accounts, money market accounts, or other financial accounts, including but not limited to checking accounts, savings accounts, and certificates of deposit. The term "cash on hand" includes but is not limited to cash in the form of currency, uncashed checks, and money orders.

a. Amount of Cash on Hand \$		Form of Cash on Hand	
b. Name on Account	Name & Address of Financial Institution	Account No.	Current Balance
			\$
			\$
			\$
			\$
			\$

**Item 10. Publicly Traded Securities**

List all publicly traded securities, including but not limited to, stocks, stock options, corporate bonds, mutual funds, U.S. government securities (including but not limited to treasury bills and treasury notes), and state and municipal bonds. Also list any U.S. savings bonds.

Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	
Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	
Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	

Initials: \_\_\_\_\_



**Item 11. Non-Public Business and Financial Interests**

List all non-public business and financial interests, including but not limited to any interest in a non-public corporation, subchapter-S corporation, limited liability corporation ("LLC"), general or limited partnership, joint venture, sole proprietorship, international business corporation or personal investment corporation, and oil or mineral lease.

Entity's Name & Address	Type of Business or Financial Interest (e.g., LLC, partnership)	Owner (e.g., self, spouse)	Ownership %	If Officer, Director, Member or Partner, Exact Title

**Item 12. Amounts Owed to You, Your Spouse, or Your Dependents**

Debtor's Name & Address	Date Obligation Incurred (Month/Year) /	Original Amount Owed \$	Nature of Obligation (if the result of a final court judgment or settlement, provide court name and docket number)
	Current Amount Owed \$	Payment Schedule \$	
Debtor's Telephone	Debtor's Relationship to You		
Debtor's Name & Address	Date Obligation Incurred (Month/Year) /	Original Amount Owed \$	Nature of Obligation (if the result of a final court judgment or settlement, provide court name and docket number)
	Current Amount Owed \$	Payment Schedule \$	
Debtor's Telephone	Debtor's Relationship to You		

**Item 13. Life Insurance Policies**

List all life insurance policies (including endowment policies) with any cash surrender value.

Insurance Company's Name, Address, & Telephone No.	Beneficiary	Policy No.	Face Value \$
	Insured	Loans Against Policy \$	Surrender Value \$
Insurance Company's Name, Address, & Telephone No.	Beneficiary	Policy No.	Face Value \$
	Insured	Loans Against Policy \$	Surrender Value \$

**Item 14. Deferred Income Arrangements**

List all deferred income arrangements, including but not limited to, deferred annuities, pensions plans, profit-sharing plans, 401(k) plans, IRAs, Keoghs, other retirement accounts, and college savings plans (e.g., 529 Plans).

Trustee or Administrator's Name, Address & Telephone No.	Name on Account		Account No.
	Date Established / / (mm/dd/yyyy)	Type of Plan	Surrender Value before Taxes and Penalties \$
Trustee or Administrator's Name, Address & Telephone No.	Name on Account		Account No.
	Date Established / /	Type of Plan	Surrender Value before Taxes and Penalties \$

Initials: \_\_\_\_\_

#10123

**Item 15. Pending Insurance Payments or Inheritances**

List any pending insurance payments or inheritances owed to you.

Type	Amount Expected	Date Expected (mm/dd/yyyy)
	\$	/ /
	\$	/ /
	\$	/ /

**Item 16. Vehicles**

List all cars, trucks, motorcycles, boats, airplanes, and other vehicles.

Vehicle Type	Year	Registered Owner's Name	Purchase Price	Original Loan Amount	Current Balance
Make		Registration State & No.	Account/Loan No.	Current Value	Monthly Payment
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price	Original Loan Amount	Current Balance
Make		Registration State & No.	Account/Loan No.	Current Value	Monthly Payment
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price	Original Loan Amount	Current Balance
Make		Registration State & No.	Account/Loan No.	Current Value	Monthly Payment
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price	Original Loan Amount	Current Balance
Make		Registration State & No.	Account/Loan No.	Current Value	Monthly Payment
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price	Original Loan Amount	Current Balance
Make		Registration State & No.	Account/Loan No.	Current Value	Monthly Payment
Model		Address of Vehicle's Location	Lender's Name and Address		

**Item 17. Other Personal Property**

List all other personal property not listed in Items 9-16 by category, whether held for personal use, investment or any other reason, including but not limited to coins, stamps, artwork, gemstones, jewelry, bullion, other collectibles, copyrights, patents, and other intellectual property.

Property Category (e.g., artwork, jewelry)	Name of Owner	Property Location	Acquisition Cost	Current Value
			\$	\$
			\$	\$
			\$	\$

Initials: \_\_\_\_\_

#10124

**Item 18. Real Property**  
List all real property interests (including any land contract)

Property's Location		Type of Property	Name(s) on Title or Contract and Ownership Percentages	
Acquisition Date (mm/dd/yyyy) / /	Purchase Price \$	Current Value \$	Basis of Valuation	
Lender's Name and Address		Loan or Account No.		Current Balance On First Mortgage or Contract \$
				Monthly Payment \$
Other Mortgage Loan(s) (describe)		Monthly Payment \$	<input type="checkbox"/> Rental Unit Monthly Rent Received \$	
		Current Balance \$		
Property's Location		Type of Property	Name(s) on Title or Contract and Ownership Percentages	
Acquisition Date (mm/dd/yyyy) / /	Purchase Price \$	Current Value \$	Basis of Valuation	
Lender's Name and Address		Loan or Account No.		Current Balance On First Mortgage or Contract \$
				Monthly Payment \$
Other Mortgage Loan(s) (describe)		Monthly Payment \$	<input type="checkbox"/> Rental Unit Monthly Rent Received \$	
		Current Balance \$		

**LIABILITIES**

**Item 19. Credit Cards**  
List each credit card account held by you, your spouse, or your dependents, and any other credit cards that you, your spouse, or your dependents use, whether issued by a United States or foreign financial institution.

Name of Credit Card (e.g., Visa, MasterCard, Department Store)	Account No.	Name(s) on Account	Current Balance
			\$
			\$
			\$
			\$
			\$

**Item 20. Taxes Payable**  
List all taxes, such as income taxes or real estate taxes, owed by you, your spouse, or your dependents.

Type of Tax	Amount Owed	Year Incurred
	\$	
	\$	
	\$	

Initials: \_\_\_\_\_

#10125

**Item 21. Other Amounts Owed by You, Your Spouse, or Your Dependents**  
 List all other amounts, not listed elsewhere in this financial statement, owed by you, your spouse, or your dependents.

Lender/Creditor's Name, Address, and Telephone No.	Nature of Debt (if the result of a court judgment or settlement, provide court name and docket number)		
	Lender/Creditor's Relationship to You		

Date Liability Was Incurred / / (mm/dd/yyyy)	Original Amount Owed \$	Current Amount Owed \$	Payment Schedule
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Lender/Creditor's Name, Address, and Telephone No.	Nature of Debt (if the result of a court judgment or settlement, provide court name and docket number)		
	Lender/Creditor's Relationship to You		

Date Liability Was Incurred / / (mm/dd/yyyy)	Original Amount Owed \$	Current Amount Owed \$	Payment Schedule
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**OTHER FINANCIAL INFORMATION**

**Item 22. Trusts and Escrows**  
 List all funds and other assets that are being held in trust or escrow by any person or entity for you, your spouse, or your dependents. Include any legal retainers being held on your behalf by legal counsel. Also list all funds or other assets that are being held in trust or escrow by you, your spouse, or your dependents, for any person or entity.

Trustee or Escrow Agent's Name & Address	Date Established (mm/dd/yyyy)	Grantor	Beneficiaries	Present Market Value of Assets*
	/ /			\$
	/ /			\$
	/ /			\$

\*If the market value of any asset is unknown, describe the asset and state its cost, if you know it.

**Item 23. Transfers of Assets**  
 List each person or entity to whom you have transferred, in the aggregate, more than \$5,000 in funds or other assets during the previous five years by loan, gift, sale, or other transfer (exclude ordinary and necessary living and business expenses paid to unrelated third parties). For each such person or entity, state the total amount transferred during that period.

Transferee's Name, Address, & Relationship	Property Transferred	Aggregate Value*	Transfer Date (mm/dd/yyyy)	Type of Transfer (e.g., Loan, Gift)
		\$	/ /	
		\$	/ /	
		\$	/ /	

\*If the market value of any asset is unknown, describe the asset and state its cost, if you know it.

Initials: \_\_\_\_\_

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**Item 24. Document Requests**

Provide copies of the following documents with your completed Financial Statement.

	Federal tax returns filed during the last three years by or on behalf of you, your spouse, or your dependents.
	All applications for bank loans or other extensions of credit (other than credit cards) that you, your spouse, or your dependents have submitted within the last two years, including by obtaining copies from lenders if necessary.
Item 9	For each bank account listed in Item 9, all account statements for the past 3 years.
Item 11	For each business entity listed in Item 11, provide (including by causing to be generated from accounting records) the most recent balance sheet, tax return, annual income statement, the most recent year-to-date income statement, and all general ledger files from account records.
Item 17	All appraisals that have been prepared for any property listed in Item 17, including appraisals done for insurance purposes. You may exclude any category of property where the total appraised value of all property in that category is less than \$2,000.
Item 18	All appraisals that have been prepared for real property listed in Item 18.
Item 21	Documentation for all debts listed in Item 21.
Item 22	All executed documents for any trust or escrow listed in Item 22. Also provide any appraisals, including insurance appraisals that have been done for any assets held by any such trust or in any such escrow.

**SUMMARY FINANCIAL SCHEDULES****Item 25. Combined Balance Sheet for You, Your Spouse, and Your Dependents**

Assets		Liabilities	
Cash on Hand (Item 9)	\$	Loans Against Publicly Traded Securities (Item 10)	\$
Funds Held in Financial Institutions (Item 9)	\$	Vehicles - Liens (Item 16)	\$
U.S. Government Securities (Item 10)	\$	Real Property – Encumbrances (Item 18)	\$
Publicly Traded Securities (Item 10)	\$	Credit Cards (Item 19)	\$
Non-Public Business and Financial Interests (Item 11)	\$	Taxes Payable (Item 20)	\$
Amounts Owed to You (Item 12)	\$	Amounts Owed by You (Item 21)	\$
Life Insurance Policies (Item 13)	\$	<b>Other Liabilities (Itemize)</b>	
Deferred Income Arrangements (Item 14)	\$		\$
Vehicles (Item 16)	\$		\$
Other Personal Property (Item 17)	\$		\$
Real Property (Item 18)	\$		\$
<b>Other Assets (Itemize)</b>			\$
	\$		\$
	\$		\$
	\$		\$
<b>Total Assets</b>	\$	<b>Total Liabilities</b>	\$

**Item 26. Combined Current Monthly Income and Expenses for You, Your Spouse, and Your Dependents**

Provide the current monthly income and expenses for you, your spouse, and your dependents. Do not include credit card payments separately; rather, include credit card expenditures in the appropriate categories.

Income (State source of each item)		Expenses	
Salary - After Taxes	\$	Mortgage or Rental Payments for Residence(s)	\$
Source:			
Fees, Commissions, and Royalties	\$	Property Taxes for Residence(s)	\$
Source:			
Interest	\$	Rental Property Expenses, Including Mortgage Payments, Taxes, and Insurance	\$
Source:			
Dividends and Capital Gains	\$	Car or Other Vehicle Lease or Loan Payments	\$
Source:			
Gross Rental Income	\$	Food Expenses	\$
Source:			
Profits from Sole Proprietorships	\$	Clothing Expenses	\$
Source:			
Distributions from Partnerships, S-Corporations, and LLCs	\$	Utilities	\$
Source:			

Initials: \_\_\_\_\_

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Item 26. Combined Current Monthly Income and Expenses for You, Your Spouse, and Your Dependents (cont.)			
Distributions from Trusts and Estates Source:	\$	Medical Expenses, Including Insurance	\$
Distributions from Deferred Income Arrangements Source:	\$	Other Insurance Premiums	\$
Social Security Payments	\$	Other Transportation Expenses	\$
Alimony/Child Support Received	\$	<b>Other Expenses (Itemize)</b>	
Gambling Income	\$		\$
<b>Other Income (Itemize)</b>			\$
	\$		\$
	\$		\$
	\$		\$
<b>Total Income</b>	\$	<b>Total Expenses</b>	\$

**ATTACHMENTS**

**Item 27. Documents Attached to this Financial Statement**

List all documents that are being submitted with this financial statement. For any Item 24 documents that are not attached, explain why.

Item No. Document Relates To	Description of Document

I am submitting this financial statement with the understanding that it may affect action by the Federal Trade Commission or a federal court. I have used my best efforts to obtain the information requested in this statement. The responses I have provided to the items above are true and contain all the requested facts and information of which I have notice or knowledge. I have provided all requested documents in my custody, possession, or control. I know of the penalties for false statements under [18 U.S.C. § 1001](#), [18 U.S.C. § 1621](#), and [18 U.S.C. § 1623](#) (five years imprisonment and/or fines). I certify under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on:

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Signature

# **Attachment B**

**FINANCIAL STATEMENT OF CORPORATE DEFENDANT**

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**Instructions:**

1. Complete all items. Enter “None” or “N/A” (“Not Applicable”) where appropriate. If you cannot fully answer a question, explain why.
2. The font size within each field will adjust automatically as you type to accommodate longer responses.
3. In completing this financial statement, “the corporation” refers not only to this corporation but also to each of its predecessors that are not named defendants in this action.
4. When an Item asks for information about assets or liabilities “held by the corporation,” include ALL such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.
5. Attach continuation pages as needed. On the financial statement, state next to the Item number that the Item is being continued. On the continuation page(s), identify the Item number being continued.
6. Type or print legibly.
7. An officer of the corporation must sign and date the completed financial statement on the last page and initial each page in the space provided in the lower right corner.

**Penalty for False Information:**

Federal law provides that any person may be imprisoned for not more than five years, fined, or both, if such person:

- (1) “in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry” ([18 U.S.C. § 1001](#));
- (2) “in any . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true” ([18 U.S.C. § 1621](#)); or
- (3) “in any (. . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code) in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information . . . knowing the same to contain any false material declaration.” ([18 U.S.C. § 1623](#))

For a felony conviction under the provisions cited above, federal law provides that the fine may be not more than the greater of (i) \$250,000 for an individual or \$500,000 for a corporation, or (ii) if the felony results in pecuniary gain to any person or pecuniary loss to any person other than the defendant, the greater of twice the gross gain or twice the gross loss. [18 U.S.C. § 3571](#).

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**BACKGROUND INFORMATION**

**Item 1. General Information**

Corporation's Full Name \_\_\_\_\_

Primary Business Address \_\_\_\_\_ From (Date) \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

E-Mail Address \_\_\_\_\_ Internet Home Page \_\_\_\_\_

All other current addresses & previous addresses for past five years, including post office boxes and mail drops:

Address \_\_\_\_\_ From/Until \_\_\_\_\_

Address \_\_\_\_\_ From/Until \_\_\_\_\_

Address \_\_\_\_\_ From/Until \_\_\_\_\_

All predecessor companies for past five years:

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

**Item 2. Legal Information**

Federal Taxpayer ID No. \_\_\_\_\_ State & Date of Incorporation \_\_\_\_\_

State Tax ID No. \_\_\_\_\_ State \_\_\_\_\_ Profit or Not For Profit \_\_\_\_\_

Corporation's Present Status: Active \_\_\_\_\_ Inactive \_\_\_\_\_ Dissolved \_\_\_\_\_

If Dissolved: Date dissolved \_\_\_\_\_ By Whom \_\_\_\_\_

Reasons \_\_\_\_\_

Fiscal Year-End (Mo./Day) \_\_\_\_\_ Corporation's Business Activities \_\_\_\_\_

**Item 3. Registered Agent**

Name of Registered Agent \_\_\_\_\_

Address \_\_\_\_\_ Telephone No. \_\_\_\_\_

**Item 4. Principal Stockholders**

List all persons and entities that own at least 5% of the corporation's stock.

<u>Name &amp; Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____

**Item 5. Board Members**

List all members of the corporation's Board of Directors.

<u>Name &amp; Address</u>	<u>% Owned</u>	<u>Term (From/Until)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Item 6. Officers**

List all of the corporation's officers, including *de facto* officers (individuals with significant management responsibility whose titles do not reflect the nature of their positions).

<u>Name &amp; Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____

**Item 7. Businesses Related to the Corporation**

List all corporations, partnerships, and other business entities in which this corporation has an ownership interest.

<u>Name &amp; Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

State which of these businesses, if any, has ever transacted business with the corporation \_\_\_\_\_

**Item 8. Businesses Related to Individuals**

List all corporations, partnerships, and other business entities in which the corporation's principal stockholders, board members, or officers (i.e., the individuals listed in Items 4 - 6 above) have an ownership interest.

<u>Individual's Name</u>	<u>Business Name &amp; Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

State which of these businesses, if any, have ever transacted business with the corporation \_\_\_\_\_

**Item 9. Related Individuals**

List all related individuals with whom the corporation has had any business transactions during the three previous fiscal years and current fiscal year-to-date. A "related individual" is a spouse, sibling, parent, or child of the principal stockholders, board members, and officers (i.e., the individuals listed in Items 4 - 6 above).

<u>Name and Address</u>	<u>Relationship</u>	<u>Business Activities</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Item 10. Outside Accountants**

List all outside accountants retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>	<u>CPA/PA?</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Item 11. Corporation's Recordkeeping**

List all individuals within the corporation with responsibility for keeping the corporation's financial books and records for the last three years.

<u>Name, Address, &amp; Telephone Number</u>	<u>Position(s) Held</u>
_____	_____
_____	_____
_____	_____
_____	_____

**Item 12. Attorneys**

List all attorneys retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Item 13. Pending Lawsuits Filed by the Corporation**

List all pending lawsuits that have been filed by the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments or settlements in favor of the corporation in Item 25).

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

**Item 14. Current Lawsuits Filed Against the Corporation**

List all pending lawsuits that have been filed against the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments, settlements, or orders in Items 26 - 27).

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

**Item 15. Bankruptcy Information**

List all state insolvency and federal bankruptcy proceedings involving the corporation.

Commencement Date \_\_\_\_\_ Termination Date \_\_\_\_\_ Docket No. \_\_\_\_\_

If State Court: Court & County \_\_\_\_\_ If Federal Court: District \_\_\_\_\_

Disposition \_\_\_\_\_

**Item 16. Safe Deposit Boxes**

List all safe deposit boxes, located within the United States or elsewhere, held by the corporation, or held by others for the benefit of the corporation. *On a separate page, describe the contents of each box.*

<u>Owner's Name</u>	<u>Name &amp; Address of Depository Institution</u>	<u>Box No.</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**FINANCIAL INFORMATION**

**REMINDER:** When an Item asks for information about assets or liabilities “held by the corporation,” include **ALL** such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.

**Item 17. Tax Returns**

List all federal and state corporate tax returns filed for the last three complete fiscal years. *Attach copies of all returns.*

<u>Federal/ State/Both</u>	<u>Tax Year</u>	<u>Tax Due Federal</u>	<u>Tax Paid Federal</u>	<u>Tax Due State</u>	<u>Tax Paid State</u>	<u>Preparer's Name</u>
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____

**Item 18. Financial Statements**

List all financial statements that were prepared for the corporation's last three complete fiscal years and for the current fiscal year-to-date. *Attach copies of all statements, providing audited statements if available.*

<u>Year</u>	<u>Balance Sheet</u>	<u>Profit &amp; Loss Statement</u>	<u>Cash Flow Statement</u>	<u>Changes in Owner's Equity</u>	<u>Audited?</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Item 19. Financial Summary**

For each of the last three complete fiscal years and for the current fiscal year-to-date for which the corporation has not provided a profit and loss statement in accordance with Item 18 above, provide the following summary financial information.

	<u>Current Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>3 Years Ago</u>
<u>Gross Revenue</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Expenses</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Net Profit After Taxes</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Payables</u>	\$ _____			
<u>Receivables</u>	\$ _____			

**Item 20. Cash, Bank, and Money Market Accounts**

List cash and all bank and money market accounts, including but not limited to, checking accounts, savings accounts, and certificates of deposit, held by the corporation. The term "cash" includes currency and uncashed checks.

Cash on Hand \$ \_\_\_\_\_ Cash Held for the Corporation's Benefit \$ \_\_\_\_\_

<u>Name &amp; Address of Financial Institution</u>	<u>Signator(s) on Account</u>	<u>Account No.</u>	<u>Current Balance</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____



**Item 21. Government Obligations and Publicly Traded Securities**

List all U.S. Government obligations, including but not limited to, savings bonds, treasury bills, or treasury notes, held by the corporation. Also list all publicly traded securities, including but not limited to, stocks, stock options, registered and bearer bonds, state and municipal bonds, and mutual funds, held by the corporation.

Issuer \_\_\_\_\_ Type of Security/Obligation \_\_\_\_\_

No. of Units Owned \_\_\_\_\_ Current Fair Market Value \$ \_\_\_\_\_ Maturity Date \_\_\_\_\_

Issuer \_\_\_\_\_ Type of Security/Obligation \_\_\_\_\_

No. of Units Owned \_\_\_\_\_ Current Fair Market Value \$ \_\_\_\_\_ Maturity Date \_\_\_\_\_

**Item 22. Real Estate**

List all real estate, including leaseholds in excess of five years, held by the corporation.

Type of Property \_\_\_\_\_ Property's Location \_\_\_\_\_

Name(s) on Title and Ownership Percentages \_\_\_\_\_

Current Value \$ \_\_\_\_\_ Loan or Account No. \_\_\_\_\_

Lender's Name and Address \_\_\_\_\_

Current Balance On First Mortgage \$ \_\_\_\_\_ Monthly Payment \$ \_\_\_\_\_

Other Loan(s) (describe) \_\_\_\_\_ Current Balance \$ \_\_\_\_\_

Monthly Payment \$ \_\_\_\_\_ Rental Unit? \_\_\_\_\_ Monthly Rent Received \$ \_\_\_\_\_

Type of Property \_\_\_\_\_ Property's Location \_\_\_\_\_

Name(s) on Title and Ownership Percentages \_\_\_\_\_

Current Value \$ \_\_\_\_\_ Loan or Account No. \_\_\_\_\_

Lender's Name and Address \_\_\_\_\_

Current Balance On First Mortgage \$ \_\_\_\_\_ Monthly Payment \$ \_\_\_\_\_

Other Loan(s) (describe) \_\_\_\_\_ Current Balance \$ \_\_\_\_\_

Monthly Payment \$ \_\_\_\_\_ Rental Unit? \_\_\_\_\_ Monthly Rent Received \$ \_\_\_\_\_

**Item 23. Other Assets**

List all other property, by category, with an estimated value of \$2,500 or more, held by the corporation, including but not limited to, inventory, machinery, equipment, furniture, vehicles, customer lists, computer software, patents, and other intellectual property.

<u>Property Category</u>	<u>Property Location</u>	<u>Acquisition Cost</u>	<u>Current Value</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

**Item 24. Trusts and Escrows**

List all persons and other entities holding funds or other assets that are in escrow or in trust for the corporation.

<u>Trustee or Escrow Agent's Name &amp; Address</u>	<u>Description and Location of Assets</u>	<u>Present Market Value of Assets</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

**Item 25. Monetary Judgments and Settlements Owed To the Corporation**

List all monetary judgments and settlements, recorded and unrecorded, owed to the corporation.

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Item 26. Monetary Judgments and Settlements Owed By the Corporation**

List all monetary judgments and settlements, recorded and unrecorded, owed by the corporation.

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Item 27. Government Orders and Settlements**

List all existing orders and settlements between the corporation and any federal or state government entities.

Name of Agency \_\_\_\_\_ Contact Person \_\_\_\_\_

Address \_\_\_\_\_ Telephone No. \_\_\_\_\_

Agreement Date \_\_\_\_\_ Nature of Agreement \_\_\_\_\_

**Item 28. Credit Cards**

List all of the corporation's credit cards and store charge accounts and the individuals authorized to use them.

Name of Credit Card or Store

Names of Authorized Users and Positions Held

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**Item 29. Compensation of Employees**

List all compensation and other benefits received from the corporation by the five most highly compensated employees, independent contractors, and consultants (other than those individuals listed in Items 5 and 6 above), for the two previous fiscal years and current fiscal year-to-date. "Compensation" includes, but is not limited to, salaries, commissions, consulting fees, bonuses, dividends, distributions, royalties, pensions, and profit sharing plans. "Other benefits" include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____

**Item 30. Compensation of Board Members and Officers**

List all compensation and other benefits received from the corporation by each person listed in Items 5 and 6, for the current fiscal year-to-date and the two previous fiscal years. "Compensation" includes, but is not limited to, salaries, commissions, consulting fees, dividends, distributions, royalties, pensions, and profit sharing plans. "Other benefits" include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____

**Item 31. Transfers of Assets Including Cash and Property**

List all transfers of assets over \$2,500 made by the corporation, other than in the ordinary course of business, during the previous three years, by loan, gift, sale, or other transfer.

<u>Transferee's Name, Address, &amp; Relationship</u>	<u>Property Transferred</u>	<u>Aggregate Value</u>	<u>Transfer Date</u>	<u>Type of Transfer (e.g., Loan, Gift)</u>
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____
_____	_____	\$ _____	_____	_____



# Attachment C

Form **4506**

**Request for Copy of Tax Return**

(March 2019)

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506, visit [www.irs.gov/form4506](http://www.irs.gov/form4506).**

OMB No. 1545-0429

Department of the Treasury  
Internal Revenue Service

**Tip.** You may be able to get your tax return or return information from other sources. If you had your tax return completed by a paid preparer, they should be able to provide you a copy of the return. The IRS can provide a **Tax Return Transcript** for many returns free of charge. The transcript provides most of the line entries from the original tax return and usually contains the information that a third party (such as a mortgage company) requires. See **Form 4506-T, Request for Transcript of Tax Return**, or you can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." or call 1-800-908-9946.

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions)	
<b>5</b> If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution:** If the tax return is being mailed to a third party, ensure that you have filled in lines 6 and 7 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax return to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your return information, you can specify this limitation in your written agreement with the third party.

**6 Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ \_\_\_\_\_

**Note:** If the copies must be certified for court or administrative proceedings, check here

**7 Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than eight years or periods, you must attach another Form 4506.

\_\_\_\_\_

\_\_\_\_\_

<b>8 Fee.</b> There is a \$50 fee for each return requested. <b>Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.</b>	
<b>a</b> Cost for each return . . . . .	\$ 50.00
<b>b</b> Number of returns requested on line 7 . . . . .	
<b>c</b> Total cost. Multiply line 8a by line 8b . . . . .	\$
<b>9</b> If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here <input type="checkbox"/>	

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

**Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506.** See instructions.

Phone number of taxpayer on line 1a or 2a

<b>Sign Here</b>	Signature (see instructions)	Date	
	Title (if line 1a above is a corporation, partnership, estate, or trust)		
	Spouse's signature	Date	



Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about Form 4506 and its instructions, go to [www.irs.gov/form4506](http://www.irs.gov/form4506). Information about any recent developments affecting Form 4506, Form 4506-T and Form 4506T-EZ will be posted on that page.

**General Instructions**

**Caution:** Do not sign this form unless all applicable lines have been completed.

**Purpose of form.** Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

**How long will it take?** It may take up to 75 calendar days for us to process your request.

**Tip.** Use Form 4506-T, Request for Transcript of Tax Return, to request tax return transcripts, tax account information, W-2 information, 1099 information, verification of nonfiling, and records of account.

**Automated transcript request.** You can quickly request transcripts by using our automated self-help service tools. Please visit us at [IRS.gov](http://IRS.gov) and click on "Get a Tax Transcript..." or call 1-800-908-9946.

**Where to file.** Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year or period and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

**Chart for individual returns (Form 1040 series)**

**If you filed an individual return and lived in:**

**Mail to:**

Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
Stop 6716 AUSC  
Austin, TX 73301

Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Internal Revenue Service  
RAIVS Team  
Stop 37106  
Fresno, CA 93888

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

Internal Revenue Service  
RAIVS Team  
Stop 6705 S-2  
Kansas City, MO 64999

**Chart for all other returns**

**If you lived in or your business was in:**

**Mail to:**

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

**Corporations.** Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506 but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5a. Form 2848 showing the delegation must be attached to Form 4506.

**Privacy Act and Paperwork Reduction Act**

**Notice.** We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.

**Specific Instructions**

**Line 1b.** Enter your employer identification number (EIN) if you are requesting a copy of a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, please include it on this line 3.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note:** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

**Signature and date.** Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing.



*You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.*

**Individuals.** Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

# Attachment D

CONSENT TO RELEASE FINANCIAL RECORDS

I, \_\_\_\_\_ of \_\_\_\_\_, (City, State), do hereby direct any bank, saving and loan association, credit union, depository institution, finance company, commercial lending company, credit card processor, credit card processing entity, automated clearing house, network transaction processor, bank debit processing entity, automated clearing house, network transaction processor, bank debit processing entity, brokerage house, escrow agent, money market or mutual fund, title company, commodity trading company, trustee, or person that holds, controls, or maintains custody of assets, wherever located, that are owned or controlled by me or at which there is an account of any kind upon which I am authorized to draw, and its officers, employees, and agents, to disclose all information and deliver copies of all documents of every nature in its possession or control which relate to the said accounts to any attorney of the Federal Trade Commission, and to give evidence relevant thereto, in the matter of *Federal Trade Commission v. OTA Franchise Corp., et al.*, now pending in the United States District Court for the Central District of California, and this shall be irrevocable authority for so doing.

This direction is intended to apply to the laws of countries other than the United States of America which restrict or prohibit disclosure of bank or other financial information without the consent of the holder of the account, and shall be construed as consent with respect hereto, and the same shall apply to any of the accounts for which I may be a relevant principal.

Dated: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_