

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

_____)	
FREEDOM PATH, INC.)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 3:14-CV-1537-D
)	
INTERNAL REVENUE SERVICE, <i>et al.</i> ,)	
)	
Defendants.)	
_____)	

FINAL JUDGMENT


It is hereby ordered, pursuant to stipulation of the parties, that the claims in Counts IV and V of Plaintiff’s Second Amended Verified Complaint (“Complaint”) are dismissed with prejudice and the “as-applied” claims in Counts VI and VIII of the Complaint are dismissed without prejudice.

In accordance with the Court’s July 7, 2017 Memorandum Opinion and Order (Doc. 99) denying Plaintiff’s motion for partial summary judgment, and for the reasons stated therein, the Court has concluded that Revenue Ruling 2004-6 is not unconstitutional on its face and, therefore, it is further ordered that judgment against Plaintiff and in favor of the United States is entered as to Plaintiff’s facial claims in Counts VI and VIII.

In accordance with the Court’s May 25, 2016 Memorandum Opinion and Order (Doc. 68), it is further ordered that the claims in Counts I, II, III and VII are dismissed. By agreement of the parties, the dismissal of the claims in Counts I, II, III and VII is with prejudice.

SO ORDERED AND ADJUDGED.

November 28, 2017.



SIDNEY A. FITZWATER
UNITED STATES DISTRICT JUDGE

Approved as to form only:

s/ Chris K. Gober
Chris K. Gober (Lead Counsel)
cg@gobergroup.com
Stephen M. Hoersting
sh@gobergroup.com
THE GOBER GROUP
P.O. Box 341016
Austin, Texas 78734
Telephone: (512) 354-1783
Facsimile: (877) 437-5755

ATTORNEYS FOR FREEDOM PATH

DAVID A. HUBBERT
Deputy Assistant Attorney General
Tax Division

s/ Joseph A. Sergi
JOSEPH A. SERGI (DC 480837)
Senior Litigation Counsel
U.S. Department of Justice, Tax Division
555 4th Street, N.W., JCB 7207
Washington, D.C. 20001
(202) 305-0868; (202) 307-2504 (FAX)
Joseph.A.Sergi@usdoj.gov

LAURA M. CONNER (VA 40388)
STEVEN M. DEAN (DC 1020497)
JOSEPH R. GANAHL (MD)
JEREMY N. HENDON (OR 982490)
Trial Attorneys
U.S. Department of Justice, Tax Division
555 4th Street, N.W.
Washington, D.C. 20001
(202) 514-2000

Of Counsel:
ERIN A. NEALY COX
United States Attorney

ATTORNEYS FOR THE UNITED STATES