

entities. The stated purpose was not to hide assets and/or avoid taxes. The stated purpose was the legitimate goal of reducing taxes and reducing liability from judgments. Ms. Hirmer made it very clear she followed the laws as she understood them and always sought to work within the boundaries of the law. *See United States v. Pritchett*, 908 F.2d 816, 822 (11th Cir. 1990) (holding that, in a drug conspiracy where no defendants filed tax returns during the period they were selling drugs, defendants' participation in hiding assets for co-defendant was not conspiracy to evade income taxes when defendants did not know of co-defendant's intent to evade taxes). She also stated that at all times she "would be willing to pay any and all obligations if they [the IRS] would simply answer our questions that this tax is applicable to us or that we are involved in any taxable activity per our understanding and research." (Doc 1466 - Pgs 65-66)

While some defendants used certain structures with a stated goal of *minimizing* taxes, which is not illegal,²⁰ the Government presented no evidence of a goal of evading income taxes.

When efforts at concealment are reasonably explainable in terms other than a motivation to evade taxes, the government must offer independent

²⁰The district court instructed the jury: "So long as a person's conduct complies with the law, he or she may arrange his or her affairs such that his or her taxes shall be as low as possible. He or she is not bound to choose that arrangement which best pays the Treasury." (Doc 1450 - p 67)