

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No. 3:08-cv-00136-RV-EMT
)
PINNACLE QUEST INTERNATIONAL et al.,)
)
Defendants.)

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION
AGAINST DEFENDANT MICHELE BROWN**

Plaintiff United States of America and Defendant Michele Brown (“Brown”) stipulate as follows:

1. The United States filed a complaint against Brown alleging that Brown is or was a member of the Executive Council of Pinnacle Quest International (PQI), an organization the United States alleged participates in the sale of tax-fraud products.

Findings of Fact

2. Brown admits she was a member of PQI’s Executive Council.
3. The Executive Council was responsible for administering and operating PQI, including determining what other individuals or entities (“vendors”) PQI would allow to present goods or services to PQI customers at PQI-hosted conferences.
4. PQI’s vendors included: Southern Oregon Resource Center Educational Services (“SORCE”), IMF Decoder, and Bill Benson.
5. PQI promoted tax fraud schemes and products offered for sale by its vendors, including SORCE, IMF Decoder, and Bill Benson.

6. PQI and members of its Executive Council made false statements about the tax benefits to be derived from the products it made available to PQI's customers.

7. Brown understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and Brown waives any and all right to file an appeal from this judgment.

8. Brown consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Brown further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned.

9. Brown has received a copy of this Court's Order of Preliminary Injunction (Dkt. No. 47) and a copy of this Stipulated Judgment of Permanent Injunction, which bears her signature.

ORDER

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. ("I.R.C.") §§ 7402(a) and 7408(a);

2. Brown has consented to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms;

3. Pursuant to I.R.C. §§ 7402(a) and 7408, Brown, individually and through any other name or entity, her representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with her, are permanently enjoined from directly or indirectly:

(1) Organizing, promoting, marketing, or selling (or assisting in the organization, promotion, marketing, or sale of) any tax shelter, plan, or arrangement, including but not limited to those described in the Plaintiff's Complaint for Permanent Injunction, or any other tax shelter, plan or arrangement that incites or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities or unlawfully claim improper tax refunds;

(2) engaging in activity subject to penalty under 26 U.S.C. § 6700, including making, in connection with the organization or sale of any plan or arrangement, any statement about the securing of any tax benefit that Brown knows or has reason to know is false or fraudulent as to any material matter;

(3) engaging in conduct subject to penalty under any provision of the Internal Revenue Code, or engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws

4. The United States shall be entitled to conduct discovery to monitor Brown's compliance with the terms of this Stipulated Judgment of Permanent Injunction.

5. This Court shall retain jurisdiction over this matter and Brown for the purpose of enforcing this permanent injunction.

SO ORDERED, this 3rd day of May, 2011.

/s/ Roger Vinson _____
ROGER VINSON,
SENIOR UNITED STATES DISTRICT JUDGE