

**IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF INDIANA  
INDIANAPOLIS DIVISION**

UNITED STATES OF AMERICA,	)
	)
Plaintiff,	)
	)
v.	)
	)
DAVID RAY FRANKLIN, RACHEL WIGGINS,	)
WILLIAM BROWN, AND INSTANT REFUND	)
TAX SERVICE INC., (d/b/a Instant Tax Service)	)
	)
Defendants.	)

Civil No. 1:12-cv-394-SEB-DKL

**STIPULATED ORDER FOR PERMANENT INJUNCTION  
AGAINST WILLIAM BROWN**

Plaintiff, United States of America, and Defendant William Brown (“the Parties”) respectfully move the Court for entry of this Stipulated Order For Permanent Injunction, and agree and stipulate as follows:

1. The United States of America has filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7402, 7407 and 7408 of the Internal Revenue Code (“I.R.C.”) against William Brown (“defendant”) and others.

2. William Brown admits that the Court has personal jurisdiction over him pursuant to 28 U.S.C. §§ 1340 and 1345, and subject matter jurisdiction pursuant to 26 U.S.C. §§ 7402(a), 7407(a) and 7408(a).

3. William Brown, without admitting any of the allegations in the complaint, waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry of this permanent injunction without further notice and agrees to be bound by its terms.

4. William Brown further understands and agrees that:

- a. The Stipulated Order For Permanent Injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment in this matter;
- b. He waives the right to appeal from the Stipulated Order For Permanent Injunction;
- c. The Parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
- d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Stipulated Order For Permanent Injunction;
- e. If he violates the Injunction, he may be subject to civil and criminal sanctions for contempt of court;
- f. The United States may conduct full post judgment discovery to monitor compliance with the Injunction.
- g. Entry of this Stipulated Order for Permanent Injunction resolves only this civil injunction action, and neither precludes the government

from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendant from contesting his liability in any matter or proceeding.

**IT IS HEREBY STIPULATED AND AGREED**, pursuant to I.R.C. §§ 7402, 7407 and 7408, that defendant William Brown and his representatives, agents, servants, employees, attorneys, family members and/or any person or entity acting in active concert or participation with him, are **PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

- A. Preparing or filing, or assisting in the preparation or filing of any federal tax return, amended return, or claim for refund, for any person or entity other than himself (or his spouse, filing a joint return);
- B. Owning, managing, supervising, working in, profiting from, or otherwise being involved in any tax return preparation business in any way;
- C. Representing before the Internal Revenue Service any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;
- D. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position the defendant knows will (if so used) result in an understatement of another person's tax liability;

- E. Organizing, promoting, providing, advising or selling business or tax services that facilitate or promote noncompliance with federal tax laws;
- F. Willfully engaging in conduct subject to penalty under any provision of the Internal Revenue Code;
- G. Engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and
- H. Misrepresenting any of the terms of this Stipulated Order for Permanent Injunction.


**IT IS FURTHER STIPULATED AND AGREED** that the United States will be allowed full post-judgment discovery to monitor compliance with the Injunction; and

**IT IS FURTHER STIPULATED AND AGREED** that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the final judgment

and any additional orders necessary and appropriate to the public interest.

**Agreed and submitted by:**

KATHRYN KENEALLY  
Assistant Attorney General  
Tax Division, U.S. Department of Justice

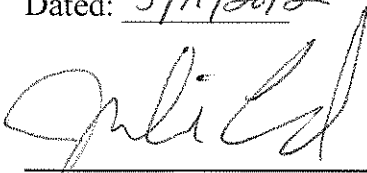
  
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Dated: 5-22-12

Counsel for Plaintiffs

  
Defendant WILLIAM BROWN

Dated: 5/11/2012

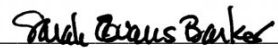
  
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Dated: 5-11-12

Counsel for Defendant

**IT IS SO ORDERED**

Date: 01/23/2013

  
SARAH EVANS BARKER, JUDGE  
United States District Court  
Southern District of Indiana