

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

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Civil No. 3 : 12 - cv - 514
)
ELLEN MEREDITH STUBENHAUS)
)
Defendant.)

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION
AGAINST DEFENDANT ELLEN MEREDITH STUBENHAUS**

1. Plaintiff United States of America has filed a complaint for permanent injunction in this matter against defendant Ellen Meredith Stubenhaus. Stubenhaus consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice. Stubenhaus enters into this Stipulated Judgment of Permanent Injunction voluntarily and waives any right she may have to appeal from it. The parties agree that entry of this Stipulated Judgment of 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 Stubenhaus from contesting her liability in any matter or proceeding. The parties agree that they will bear their own costs, including any attorneys' fees or other expenses of this litigation. Stubenhaus agrees that the Court shall retain jurisdiction over her for the purpose of implementing and enforcing this injunction.

Findings of Fact

2. Stubenhaus 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.

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. Stubenhaus 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, Stubenhaus, 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:

(a) Organizing, promoting, marketing, or selling (or assisting in the organization, promotion, marketing, or sale of) any PQI product, 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;

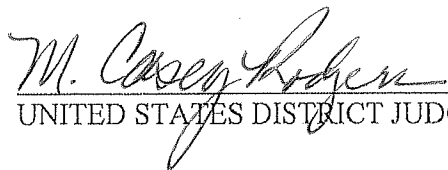
(b) engaging in activity subject to penalty under 26 U.S.C. § 6700, including making, in connection with the organization or sale of any plan or arrangement, any statement about the securing of any tax benefit that Stubenhaus knows or has reason to know is false or fraudulent as to any material matter;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

(c) 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 Stubenhaus's compliance with the terms of this Stipulated Judgment of Permanent Injunction.

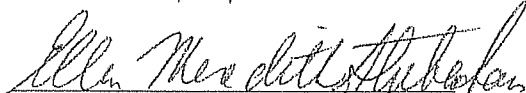
5. This Court shall retain jurisdiction over this matter and Stubenhaus for the purpose of enforcing this permanent injunction.

SO ORDERED, this 29th day of October, 2012.


UNITED STATES DISTRICT JUDGE

Respectfully submitted,

Dated: Oct. 16, 2012



ELLEN MEREDITH STUBENHAUS

Register #: 21182-017

FCI Coleman Medium

Satellite Camp

P.O. Box 1027


Coleman, FL 33521

Pro Se

PAMELA C. MARSH

United States Attorney

Dated: October 26, 2012



HARRIS J. PHILLIPS

Massachusetts BBO #: 675603

Trial Attorney, Tax Division

U.S. Department of Justice

P.O. Box 7238, Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 616-1906

Fax: (202) 514-6770

harris.j.phillips@usdoj.gov

Attorney for the United States