

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF
AMERICA,

Plaintiff,

v.

CASE NO. 8:06-CV-505-T-17MAP

MICHAEL E. BEST,
d/b/a M.E. BEST
INVESTMENT SERVICES,

Defendant.

ORDER

This cause is before the Court on:

Dkt. 2 Stipulated Final Judgment of Permanent
Injunction

The Court has reviewed the Complaint for Permanent Injunction (Dkt. 1) and the Stipulated Final Judgment of Permanent Injunction (Dkt. 2), to which Defendant has consented. After consideration, the Court approves the Stipulated Final Judgment, which is attached hereto and incorporated by reference.

DONE and ORDERED in Chambers, in Tampa, Florida on this
23rd day of March, 2006.



ELIZABETH A. KOVACHEVICH
UNITED STATES DISTRICT JUDGE

Copies to:
All parties and counsel of record

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No.
)	
MICHAEL E. BEST,)	
d/b/a M.E. BEST INVESTMENT)	
SERVICES,)	
)	
Defendant.)	

STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, has filed a Complaint for Permanent Injunction against Defendant Michael E. Best, individually and doing business as M.E. Best Investment Services.

The defendant Michael Best does not admit the allegations of the complaint except that he admits that the Court has jurisdiction over him and over the subject matter of this action. Best waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a) and 7408.

Best consents to entry of this Final Judgment of Permanent Injunction voluntarily and waives any right he may have to appeal from it. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Best for asserted violations of the Internal Revenue Code nor precludes

Best from contesting any such penalties. Best agrees that the Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7408.
2. Defendant Michael E. Best has consented to the entry of this injunction.
3. Pursuant to I.R.C. § 7408, Best, his agents, servants, employees, attorneys, and all persons in active concert or participation with him who receive actual notice of this injunction, are permanently enjoined from directly or indirectly:
 - a. Engaging in any activity subject to penalty under I.R.C. § 6700, including participating in the organization or sale of a plan or arrangement and in connection therewith (i) making or furnishing a statement regarding the allowability of any federal tax deduction or credit or the securing of any tax benefit that he knows or has reason to know is false or fraudulent as to any material matter, or (ii) making a gross valuation overstatement as to any material matter;
 - b. Engaging in any activity subject to penalty under I.R.C. § 6701, including advising and/or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that he knows will, if used, result in an understatement of another person's federal tax liability;
 - c. Making false or fraudulent representations, in conjunction with organizing or selling a plan or arrangement, that:
 - i. prospective customers may take business tax deductions or credits without regard to whether the individuals have a bona fide business and business purpose; or
 - ii. prospective customers may claim the 26 U.S.C. § 44 disabled-access tax credit

for the purchase and installation of a "smart phone" or other similar equipment without regard to the necessity or use of the phone in the business.

d. Engaging in any other activity subject to penalty under I.R.C. §§ 6700 or 6701 or subject to penalty under any other penalty provision in the I.R.C.; and

e. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

4. The United States may conduct post-judgment discovery to monitor Defendant Best's compliance with the terms of this injunction.

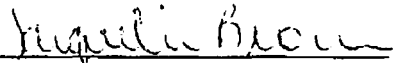
5. Best shall provide to counsel for the United States, within 14 days of the entry of this order, a list stating the names, addresses, e-mail addresses, telephone numbers, and Social Security numbers of all customers to whom he sold any Alpha Telcom products or services. In addition, he shall within 15 days of the entry of this order file with the Court and serve on counsel for the United States a certification, signed under penalty of perjury, stating that he has fully complied with this provision.

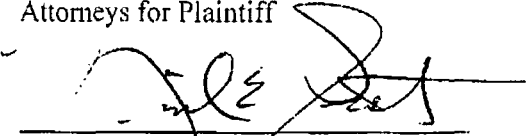
6. There being no just reason for delay, the Clerk is directed to enter this Stipulated

Final Judgment of Permanent Injunction against Defendant Michael E. Best.

Agreed to by:

PAUL I. PEREZ
United States Attorney


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Defendant, Pro se

SO ORDERED this _____ day of _____, 2006.

United States District Judge