

1 Messier consents to entry of this Final Judgment of Permanent Injunction without further
2 notice and agrees that this Court shall retain jurisdiction over him for the purpose of
3 implementing and enforcing this Final Judgment of Permanent Injunction.

4 The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

5 1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345
6 and I.R.C. §§ 7402(a) and 7408.

7 2. The Court finds that the tax-fraud schemes promoted by Messier as described in the
8 Complaint violate various provisions of the Internal Revenue Code.

9 3. The Court finds that Messier consents to the entry of this injunction.

10 4. It is further ORDERED that Messier, individually and doing business under any other
11 name or using any other entity, and his representatives, agents, servants, employees, attorneys,
12 and anyone in active concert or participation with him, is permanently enjoined and restrained
13 from, directly or indirectly:

14 (a) Making representations, in connection with the organization or sale of any tax shelter,
15 plan, or arrangement, that:

16 (1) corporations sole have no tax return filing or payment requirements, and are
17 tax-exempt regardless of their activities;

18 (2) individuals can assign their income to corporations sole and eliminate their
19 income tax return filing and payment requirements while retaining control over the assets and
20 income;

21 (3) payments or gifts to corporations sole are tax deductible; and

22 (4) corporations sole can gift property to individuals or entities tax-free, for any
23 reason or no reason;

24 (b) Selling services or products designed to assist customers to evade reporting, filing,
25 and paying taxes, including:

1 (1) preparing and selling documents purporting to create corporations sole for
2 individuals;

3 (2) obstructing or advising or assisting anyone to obstruct, IRS examinations,
4 collection actions, or other IRS actions;

5 (3) advising anyone that he or she is not required to file federal tax returns or pay
6 federal taxes;

7 (4) instructing, advising, or assisting anyone to stop withholding federal
8 employment taxes from wages;

9 (5) selling or distributing any promotional materials containing false commercial
10 speech regarding the internal revenue laws or speech likely to incite others imminently to violate
11 the internal revenue laws;

12 (c) Organizing (or assisting in organizing) or participating, directly or indirectly, in the
13 sale of any interest in any entity, plan, or arrangement, including but not limited to those
14 discussed above, that incites or assists customers to attempt to violate the internal revenue laws
15 or unlawfully evade the assessment or collection of their federal tax liabilities or unlawfully
16 claim improper tax refunds;

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

21 (e) Engaging in conduct subject to penalty under any provision of the Internal Revenue
22 Code, or engaging in any other conduct that interferes with the administration and enforcement
23 of the internal revenue laws; and

24 (f) Misrepresenting the terms of this injunction.

25 5. It is further ORDERED pursuant to I.R.C. § 7402(a) that Messier and his
26 representatives, agents, servants, employees, attorneys, and those persons in active concert or

1 participation with him shall remove from defendant's website, false commercial speech
2 regarding the internal revenue laws, and speech likely to incite others imminently to violate of
3 the internal revenue laws; shall display prominently on the first page of the website a complete
4 copy of the permanent injunction; and shall maintain the website for one year with a complete
5 copy of the Court's permanent injunction so displayed throughout that time;

6 6. It is further ORDERED that Messier fulfill the requirements of paragraph 5
7 within 15 days of the entry of this judgment and file a sworn certificate of compliance with the
8 requirements of paragraph 5 within 20 days of the entry of this judgment.

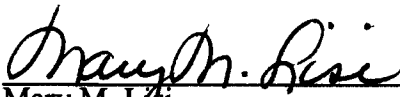
9 7. It is further ORDERED that defendant, at his own expense, notify all individual and
10 entity members of the Liberty Fellowship and inform them of the entry of this permanent
11 injunction and stipulated settlement, and provide a copy of this permanent injunction and
12 stipulated settlement to those persons, and file with the Court, within 60 days of the date of this
13 order, a certification that he has done so.

14 8. It is further ORDERED that the United States is permitted to engage in post-judgment
15 discovery to ensure compliance with this permanent injunction.

16 9. It is further ORDERED that this Court shall retain jurisdiction over this action for the
17 purpose of implementing and enforcing this Final Judgment of Permanent Injunction.


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SO ORDERED this 19th day of September 2006.




Mary M. Lisi
United States District Judge

ROBERT CLARK CORRENTE
United States Attorney



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