

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

Case No. 18-cv-60704-BB

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL L. MEYER,

Defendant.

**STIPULATION FOR ENTRY OF FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST DEFENDANT MICHAEL MEYER**

The United States and defendant Michael Meyer stipulate and agree as set forth below.

1. Michael Meyer has consented to entry of this Final Judgment of Permanent Injunction without further notice and agrees to be bound by its terms.
2. Michael Meyer admits that this Court has personal jurisdiction over him. Michael Meyer admits that this Court has subject-matter jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402, 7407, and 7408.
3. Michael Meyer voluntarily consents to entry of this Final Judgment of Permanent Injunction and waives any right he may have to appeal from it.
4. Without admitting any of the allegations denied in the complaint, Michael Meyer waives the entry of findings of fact and conclusions of law.
5. The United States and Michael Meyer agree that entry of this Final Judgment of Permanent Injunction resolves only this civil injunction action, and neither precludes the United States from pursuing other current or future civil or criminal matters or proceedings, nor precludes Michael Meyer from contesting his liability in any matter or proceeding.

6. The United States and Michael Meyer agree that entry of this Final Judgment of Permanent Injunction does not preclude the IRS Office of Professional Responsibility from imposing discipline on Michael Meyer based on any conduct described in the complaint in this case or any other known conduct or subsequently discovered conduct.

7. The United States and Michael Meyer agree that the Court shall retain jurisdiction over this case for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

8. The United States and Michael Meyer agree that they will each bear their own costs, including any attorneys' fees or other expenses of this litigation.

9. Michael Meyer agrees to the following terms for a permanent injunction.

**PERMANENT INJUNCTION AGAINST MICHAEL MEYER**

1. This Court has personal jurisdiction over Michael Meyer. This Court has subject-matter jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402, 7407, and 7408.

2. Without admitting any of the allegations denied in the complaint, Michael Meyer has consented to the entry of this injunction.

3. Michael Meyer and the United States agree that the term "Ultimate Tax Plan" means the charitable giving plan sometimes referred to as a Charitable LLC, a Charitable Limited Partnership, the Ultimate Tax Plan, the Ultimate Plan, or any other charitable giving plan that Michael Meyer organized and sold from 1999 to the present in which individuals create an Entity; transfer property to that Entity; assign, donate, contribute, or transfer an ownership interest in that Entity to a tax-exempt entity; and claim a charitable contribution tax deduction based on that assignment, donation, contribution, or transfer of the Entity. The term "Ultimate

Tax Plan” also means the charitable giving plan sometimes referred to as a Charitable LLC, a Charitable Limited Partnership, the Ultimate Tax Plan, the Ultimate Plan, or any other charitable giving plan that Michael Meyer organized and sold from 1999 to the present in which individuals create an Entity; transfer property to that Entity; assign, donate, contribute, or transfer an ownership interest in that Entity to a tax-exempt entity; and allocate income from the Entity to the tax-exempt entity.

4. Michael Meyer and the United States agree that the term “Entity” or “Entities” means any partnership (including a limited partnership), limited liability company (“LLC”), “charitable limited partnership,” “charitable LLC,” beneficiary defective irrevocable trust (“BDIT”), or other entity used in connection with the Ultimate Tax Plan.

5. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Michael Meyer is permanently barred from directly or indirectly:

- a. Organizing (or assisting in the organization of), promoting, marketing, or selling the Ultimate Tax Plan or any plan or arrangement that is substantially similar, or participating (directly or indirectly) in the sale of any interest in the Ultimate Tax Plan or any plan or arrangement that is substantially similar;
- b. Making or furnishing, or causing another to make or furnish, any statements about the tax benefits of the Ultimate Tax Plan or any plan or arrangement that is substantially similar;
- c. Organizing (or assisting in the organization of), promoting, marketing, or selling any entity, plan, or arrangement involving charitable giving, or participating (directly or indirectly) in the sale of any interest in an entity, plan, or arrangement involving charitable contributions;
- d. Furnishing, or causing another to furnish, tax advice regarding charitable contributions;
- e. Organizing (or assisting in the organization of), promoting, marketing, or selling any entity, plan, or arrangement involving federal taxes that relies upon, requires customers to execute, or uses a standard set (or substantially similar version or set) of transaction documents;

f. Making or furnishing, or causing another to make or furnish, any statements about the tax benefits of entities, plans, or arrangements that rely upon, require customers to execute, or use a standard set (or substantially similar version or set) of transaction documents;

g. Making or furnishing, or causing another to make or furnish, any statements in connection with the organization or marketing of a transaction having a significant purpose of avoidance or evasion of federal taxes;

h. Preparing (or assisting others in preparing) appraisals in connection with any federal tax matter;

i. Representing anyone other than himself before the IRS;

j. Acting as a federal tax return preparer, or filing, assisting in, or directing the preparation or filing of federal tax returns, amended tax returns, or other related documents or forms for any person or entity other than his own individual tax returns (or his joint tax return);

k. Assisting or advising individuals or entities in seeking tax-exempt status from the IRS;

l. Advising, performing work for, or receiving compensation from Compassion Beyond Borders, Inc., National Outreach Foundation, Inc., Legatee Charities, Inc., Triton Charitable Foundation, Global Outreach Fund, Inc., or Family Office Foundation, Inc.;

m. Advising, performing work for, or receiving compensation for work performed for individuals in connection with making assignments, donations, contributions, or transfers to Compassion Beyond Borders, Inc., National Outreach Foundation, Inc., Legatee Charities, Inc., Triton Charitable Foundation, Global Outreach Fund, Inc., or Family Office Foundation, Inc.; or

n. Referring individuals to make assignments, donations, contributions, or transfers to Compassion Beyond Borders, Inc., National Outreach Foundation, Inc., Legatee Charities, Inc., Triton Charitable Foundation, Global Outreach Fund, Inc., or Family Office Foundation, Inc.

6. Michael Meyer shall, within 30 days of entry of the Court's final judgment of permanent injunction, provide to counsel for the United States the names and addresses of all individuals and entities that participated in the Ultimate Tax Plan since January 1, 2010.

7. Michael Meyer shall, within 30 days of entry of the Court's final judgment of permanent injunction, provide to counsel for the United States the names and addresses of all

financial planners, insurance agents, certified public accountants, lawyers, or other financial industry professionals through whom Michael Meyer promoted or marketed the Ultimate Tax Plan since January 1, 2010.

8. Michael Meyer shall, within 60 days of entry of the Court's final judgment of permanent injunction, contact by U.S. mail and, if an e-mail address is known, by e-mail, all individuals who participated in the Ultimate Tax Plan after January 1, 2010, enclosing a copy of the final judgment. Except the final judgment, no additional materials may be included in the notification to the customers unless approved by the United States or the Court.

9. Michael Meyer shall, within 60 days of entry of the Court's final judgment of permanent injunction, provide a copy of the final judgment to the financial planners, insurance agents, certified public accountants, lawyers, or other financial industry professionals through whom Michael Meyer promoted or marketed the Ultimate Tax Plan, and provide to counsel for the United States within 60 days of the Court's judgment a signed and dated acknowledgment of receipt for each person who was provided such a copy.

10. Michael Meyer shall, within 60 days of entry of the Court's final judgment of permanent injunction, provide a copy of the final judgment to the employees, officers, and directors of any tax-exempt entity he used to operate the Ultimate Tax Plan since January 1, 2010, and provide to counsel for the United States within 60 days of the Court's judgment a signed and dated acknowledgment of receipt for each person who was provided such a copy.

11. Michael Meyer shall, within 90 days of entry of the Court's final judgment of permanent injunction, take only one (but not both) of the following two actions to unwind the Ultimate Tax Plan: (a) cause National Endowment Association, Inc.; Grace Heritage Corporation; Indiana Endowment Fund, Inc.; Indiana Endowment Foundation, Inc.; Indiana

Outreach Fund, Inc.; and any other tax-exempt entity that Michael Meyer controls (directly or indirectly) that accepted interests in Entities from individuals in connection with the Ultimate Tax Plan to assign the interests in the Entities back to the individuals who assigned, donated, contributed, or transferred those interests; or (b) cause National Endowment Association, Inc.; Grace Heritage Corporation; Indiana Endowment Fund, Inc.; Indiana Endowment Foundation, Inc.; Indiana Outreach Fund, Inc.; and any other tax-exempt entity that Michael Meyer controls (directly or indirectly) that accepted interests in Entities from individuals in connection with the Ultimate Tax Plan to disclaim any interest in the Entities.

12. Michael Meyer shall, within 90 days of entry of the Court's final judgment of permanent injunction, cause National Endowment Association, Inc.; Grace Heritage Corporation; Indiana Endowment Fund, Inc.; Indiana Endowment Foundation, Inc.; Indiana Outreach Fund, Inc.; and any other tax-exempt entity that Michael Meyer controls (directly or indirectly) that accepted interests in Entities from individuals in connection with the Ultimate Tax Plan to provide an accounting of any funds remaining in their bank accounts, return the funds retained in their bank accounts in reverse chronological order to the individuals or Entities from which the funds originated, close all bank accounts, and dissolve.

13. Michael Meyer shall not directly or indirectly cause National Endowment Association, Inc.; Grace Heritage Corporation; Indiana Endowment Fund, Inc.; Indiana Endowment Foundation, Inc.; Indiana Outreach Fund, Inc.; or any other tax-exempt entity that Michael Meyer controls (directly or indirectly) that accepted interests in Entities from individuals in connection with the Ultimate Tax Plan to take any other action besides the actions set forth in paragraphs 11 and 12 above.

14. Michael Meyer shall, within 30 days of entry of the Court's final judgment of permanent injunction, prominently display a copy of that judgment on the front page of all websites he uses to advertise tax plans such as the Ultimate Tax Plan.

15. Michael Meyer shall, within 105 days of entry of the Court's final judgment of permanent injunction, file with the Court a certification signed under penalty of perjury that he has complied with paragraphs 6 to 14 above.

16. Michael Meyer shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this final judgment of permanent injunction.

17. The United States is permitted to engage in post-judgment discovery to ensure and monitor compliance with the final judgment of permanent injunction in this case.

18. The Court will retain jurisdiction over this action for the purpose of implementing and enforcing the final judgment and permanent injunction in this case.

19. Pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure, entry of the judgment in this case binds the following who receive actual notice of it by personal service or otherwise:

- a. Michael Meyer;
- b. Michael Meyer's officers, agents, servants, employees, and attorneys; and
- c. other persons who are in active concert or participation with anyone described in (a) or (b).

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Dated: 4-19-19



MICHAEL L. MEYER  
16850 Stratford Court  
Southwest Ranches, FL 33331

*Defendant*

Dated: 4/19/19



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Dated: 4/25/2019



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