

mc

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS

THE UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	Civil No. 1:14-cv-6570
v.)	
)	Judge Harry D. Leinenweber
LAURIE G. HELFER, a/k/a)	
LAURIE G. POWELL, d/b/a)	Magistrate Judge Maria Valdez
LAURIE'S FREELANCE & TAX)	
PREPARATION SERVICES, and/or)	
THE TAX LADY LAURIE, INC.)	
)	
Defendants.)	

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND
ORDER AGAINST DEFENDANT LAURIE G. HELFER**

Plaintiff, United States of America, and Defendant Laurie G. Helfer, a/k/a Laurie G. Powell, individually and doing business as Laurie's Freelance & Tax Preparation Services and/or The Tax Lady Laurie, Inc., ("the Parties") respectfully move the Court for entry of this Stipulated Final Judgment of Permanent Injunction and Order, 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. §§ 7401, 7402, 7407 and 7408 of the Internal Revenue Code ("I.R.C.") against Laurie G. Helfer, a/k/a Laurie G. Powell, individually and doing business as Laurie's Freelance & Tax Preparation Services and/or The Tax Lady Laurie, Inc.

2. Laurie G. Helfer admits that the Court has subject matter and personal jurisdiction over her.

2015 FEB 24 PM 4:44

3. The Parties stipulate to resolve this matter through a Stipulated Final Judgment of Permanent Injunction and Order.

4. Entry of this Stipulated Final 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 Laurie G. Helfer from contesting her liability in any such matter or proceeding.

5. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

6. The Parties understand and agree that the Order of Permanent Injunction will be entered under Fed. R. Civ. P. 65 and will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment, and agree that they will bear their respective costs, including any attorneys' fees or other expenses of this litigation.

7. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Injunction, and Laurie G. Helfer understands that if she violates the Injunction, she may be subject to civil or criminal sanctions for contempt.

8. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with the Injunction.

9. On the above basis, and subject to the mutual protections herein, Laurie G. Helfer consents to the entry of this Stipulated Final Judgment of Permanent Injunction and Order without further notice and agrees to be bound by its terms.

ORDER

IT IS HEREBY ORDERED pursuant to I.R.C. §§ 7402, 7407 and 7408 that Defendant Laurie G. Helfer, and her officers, agents, servants and employees and/or the officers, agents, servants and employees of Laurie's Freelance & Tax Preparation Services and/or The Tax Lady Laurie, Inc., and anyone acting in active concert or participation with them are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

A. Acting as a federal tax return preparer or requesting, assisting in, advising with respect to, or directing the preparation or filing of federal tax returns or amended returns (or other related tax forms or documents) for any person or entity other than preparing Laurie G. Helfer's own personal tax return;

B. Preparing or filing, or assisting in the preparation or filing of tax returns or other related tax forms or documents for others;

C. Appearing as a representative on behalf of any person or entity before the IRS;

D. Owning, managing, controlling, working for, profiting from or volunteering for a tax-return-preparation business;

E. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number ("PTIN") and/or IRS Electronic Filing Identification Number ("EFIN"), or any other IRS service or program by which one prepares or files tax returns;

F. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) and EFIN(s);

G. Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to, a document related to a material matter under the internal revenue laws that includes a position that Laurie Helfer knows will, if used, result in an understatement of tax liability;

H. Engaging in conduct subject to penalty under I.R.C. §§ 6694 or 6695, including, but not limited to, preparing or assisting in the preparation of tax returns that understate tax liabilities that Laurie G. Helfer knows, or reasonably should know, are based on unreasonable, frivolous or reckless positions;

I. Engaging in conduct designed or intended to, or having the effect of, obstructing or delaying an IRS investigation or audit; and

J. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Laurie G. Helfer shall surrender any existing PTIN(s) or EFIN(s) registered in her name or in any name used for any purpose by Helfer;

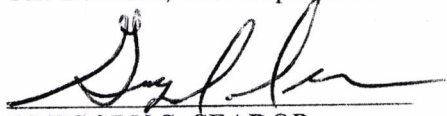
IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the injunction; and

//
//
//
//
//
//
//
//
//
//
//
//
//


IT IS FURTHER ORDERED 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 to and submitted by:

CAROLINE D. CIRAULO
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice



GREGORY S. SEADOR
D.C. Bar No. 478236
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044
Telephone: (202) 307-2182
Facsimile: (202) 514-6770
gregory.s.seador@usdoj.gov



LAURIE G. HELFER
648 South Street
Steubenville, OH 43952

Pro Se

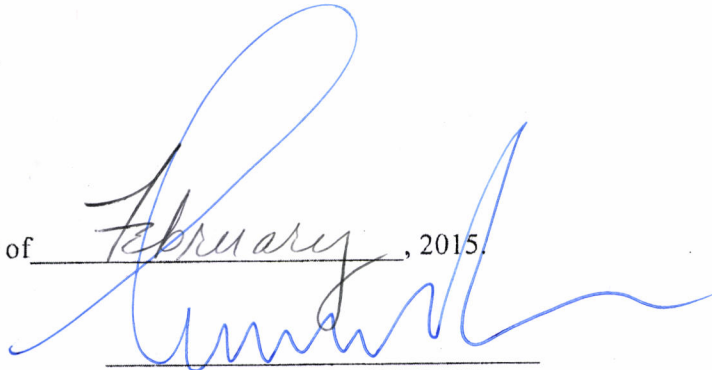
Dated: January 21, 2015

Attorneys for United States of America

Dated: January 22, 2015

IT IS SO ORDERED.

Signed this 24th day of February, 2015.



HARRY D. LEINENWEBER
United States District Judge