

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MARYLAND  
GREENBELT

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 12-cv-3817
	)	
JAMES M. UNTERREINER II,	)	
	)	
Defendant.	)	

**STIPULATION FOR FINAL PERMANENT INJUNCTION AND ORDER**

The United States of America has filed a complaint for a permanent injunction against James M. Unterreiner II (“Mr. Unterreiner”), seeking to permanently bar him from preparing federal tax returns for others. The parties hereby stipulate as follows:

1. Mr. Unterreiner understands that this Stipulation for Final Permanent Injunction and Order constitutes the final judgment in this matter, and Mr. Unterreiner waives any and all right to appeal from this judgment. Mr. Unterreiner also waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52.

2. Mr. Unterreiner consents to the entry of this Stipulation for Final Permanent Injunction and Order under 26 U.S.C. §§ 7402(a), 7407 and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal. Mr. Unterreiner also waives his right to be personally served with the Complaint in this matter, as he has been provided with a copy of the Complaint. Mr. Unterreiner understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

3. The United States and Mr. Unterreiner agree that no provision in this Stipulation for Final Permanent Injunction and Order or the fact that Mr. Unterreiner is agreeing to it constitutes an admission by him of any of the allegations set forth by the United States in the foregoing paragraph or the Complaint.

4. The parties further agree that entry of this Stipulation for Final Permanent Injunction and Order neither precludes the Internal Revenue Service from assessing penalties against Mr. Unterreiner for violations of the Internal Revenue Code, nor precludes Mr. Unterreiner from contesting any such penalties.

Accordingly, the COURT hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

B. Mr. Unterreiner has voluntarily consented to the entry of this permanent injunction and agrees to be bound by its terms.

C. Pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408, Mr. Unterreiner, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with him, is permanently enjoined from, directly or indirectly:

- (1) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person other than himself and his legal spouse;
- (2) Advising, assisting, counseling, or instructing anyone about the preparation of a federal income tax return;

- (3) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code;
- (4) Representing, or appearing on behalf of, any person before the Internal Revenue Service; and
- (5) Otherwise engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws.

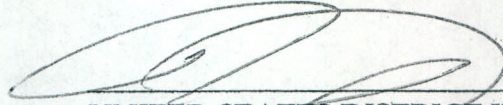
D. Within thirty (30) days of the entry of this Stipulation for Final Permanent Injunction and Order, Mr. Unterreiner is ordered to contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared, or assisted in preparing, federal tax returns to inform them of the permanent injunction entered against him;

E. Within thirty (30) days of the entry of this Stipulation for Final Permanent Injunction and Order, Mr. Unterreiner is ordered to produce to counsel for the United States a list that identifies by name, social security number, address, e mail address, and telephone number and tax period(s), all persons for whom he prepared, or assisted in preparing, federal tax returns;

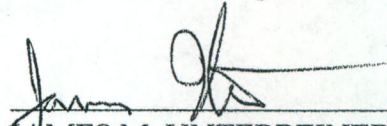
F. The United States is permitted to engage in discovery after the entry of this Stipulation for Final Permanent Injunction and Order to ensure compliance with its terms; and

G. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Stipulation for Final Permanent Injunction and Order.

SO ORDERED this 4th day of March, 2013.


  
UNITED STATES DISTRICT JUDGE

Consented and Agreed to by:

  
JAMES M. UNTERREINER II  
Defendant

Dated: 2/21/13

KATHRYN KENEALLY  
Assistant Attorney General, Tax Division



Dated: 2/28/2013

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(Filed with Permission and Consent of the Defendant)