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

UNITED STATES OF AMERICA,	·)
Plaintiff,	
v.) Civil No. 8:13-cv-00342-RWT
MARVIN L. BINION, SR., ET AL,	
Defendants.	

FINAL STIPULATED PERMANENT INJUNCTION ORDER

The United States of America has filed a complaint for permanent injunction against Marvin L. Binion, Sr., seeking to permanently bar him from preparing federal tax returns for others. The United States of America and Marvin L. Binion, Sr. ("the parties"), stipulate to the entry of this permanent injunction order as follows:

- 1. Binion, Sr., understands that this Final Stipulated Permanent Injunction Order constitutes the final judgment in this matter, and waives any and all rights to appeal from this judgment. The parties waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and agree to bear their respective costs, including any attorneys' fees or other expenses of this matter.
- 2. Binion, Sr., consents to the entry of this Final Stipulated Permanent Injunction Order under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407, and 7408 without further notice and agrees to be bound by its terms.
- 3. Binion, Sr., understands and agrees that the Court has jurisdiction over this matter for the purposes of implementing and enforcing this Order, and understands that if he violates its terms, he may be found in civil or criminal contempt of court.

4. The parties agree that entry of this Final Stipulated Permanent Injunction Order resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings against Binion, Sr., nor precludes Binion, Sr., from contesting his liability in any matter or proceeding.

Accordingly, it is hereby Stipulated, Agreed and Ordered:

- A. The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
- B. Binion, Sr., has voluntarily consented to the entry of this permanent injunction and agrees to be bound by its terms.
- C. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Marvin L. Binion, Sr., individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with him, are PERMANENTLY ENJOINED from, directly or indirectly:
 - (1) Acting as a federal tax return preparer or assisting in the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for other persons;
 - (2) Owning, managing, supervising, profiting from or otherwise being involved in any tax return preparation business in any way;
 - (3) Counseling, advising, instructing, encouraging, enabling, or inciting anyone to evade or avoid assessment or collection of federal taxes or to improperly claim tax refunds;
 - (4) Engaging in any other conduct subject to penalty under I.R.C. §§ 6694, 6695, 6701, or any other penalty provision in the I.R.C.;
 - (5) Otherwise engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws; and
 - (6) Misrepresenting any terms of this Final Stipulated Permanent Injunction Order.

- D. The United States of America is permitted to engage in discovery after the entry of this Final Stipulated Permanent Injunction Order to ensure compliance with its terms.
- E. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Stipulated Permanent Injunction and Order.
 - F. The parties shall bear their own costs associated with this matter.

SO ORDERED this	81/h day of	May	, 2013

ROGER W. TITUS United States District Judge

Dated: 5-6-2013

Agreed to and submitted by:

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Defendant, pro se

Dated: 5/2/2013