IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MAINE

UNITED STATES OF AMERICA,)
Plaintiff,)
V.)
ROBERT A. GROVER, d/b/a Grover Tax Preparation LLC,))
Defendant.)

Civil No. 1:09-cv-00041-GZS

ORDER OF PERMANENT INJUNCTION

Upon consideration of the Stipulation and Order of Permanent Injunction entered between the United States of America and Robert A. Grover, and filed with the Court on February 2, 2009 (Docket Entry No. 4):

IT IS HEREBY ORDERED that pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 defendant and his representatives, agents, servants, employees, and anyone in concert or participation with defendant, are **PERMANENTLY ENJOINED**, individually and through any entity from directly or indirectly from:

- a. Preparing or assisting in the preparation of any federal tax return for anyone other than himself;
- b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;

- c. Owning, managing, controlling, working for, or volunteering for a tax-return-preparation business except that Mr. Grover would not be prohibited from selling Grover Tax Preparation LLC to a bona fide third party provided that: a) any such sale occur and be fully consummated on or before May 1, 2009; if Grover Tax Preparation LLC is operated between the date of the entry of an order of permanent injunction in this matter and May 1, 2009, it be operated by someone other than Mr. Grover; and c) the proceeds from any such sale are applied towards Mr. Grover's obligation to make restitution to the State of Maine in the case of <u>State v. Robert A. Grover</u>, No. CR-08-224 (Super. Ct. Maine filed 2008);
- d. Representing customers in connection with any matter before the IRS; and/or
- e. Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that defendant shall mail a copy of this order of permanent injunction and a copy of the complaint to all persons or entities for whom he has prepared federal tax returns, amended returns, or other federal tax documents or forms since January 1, 2005. Defendant must mail the copies within 90 days of the date of this Order and must file with the Court a sworn certificate stating that he has complied with this requirement. This mailing shall include a cover letter in a form either agreed to by counsel for the government or approved by the Court, and shall not include any other documents or enclosures.

IT IS FURTHER ORDERED that defendant shall produce to counsel for the government within eleven (11) days of the date of this Order a list of everyone for whom he has prepared (or helped to prepare) a federal tax return since January 1, 2005, and set forth on said list their names, addresses, telephone numbers and social security numbers or tax identification numbers.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the government may engage in post-judgment discovery to monitor defendant's compliance with this injunction.

SO ORDERED.

DATED THIS 3RD DAY OF FEBRUARY, 2009

<u>/s/George Z. Singal</u> GEORGE Z. SINGAL UNITED STATES DISTRICT JUDGE