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Defendant.

Civil Action No. 2:09-cv-3460-SJF-WDW

WHEREAS, on August 10, 2009, plaintiff the United States of America (“the government”) filed a complaint against defendant Howard Levine, individually and d/b/a Milaur Associates (“Defendant”) seeking a permanent injunction barring defendant from preparing federal income tax returns, amended federal income tax returns and other related documents and forms for others; filing federal income tax returns for others; representing customers before the Internal Revenue Service, and advising, assisting, counseling, or instructing anyone about the preparation of a federal tax return; and from promoting tax-fraud schemes;

WHEREAS Defendant has executed this *Stipulation for Entry of an Order of Permanent Injunction* prior to the filing of the complaint, but has read the complaint and has agreed to this entry;

WHEREAS, Defendant admits that the Court has subject matter and personal jurisdiction over him;

WHEREAS, Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure;

WHEREAS, Defendant understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment; and

WHEREAS, Defendant understands and agrees that the Court will retain jurisdiction over this matter for purposes of implementing and enforcing this injunction and further understands that if he violates the terms thereof, he may be subject to civil and/or criminal sanctions for contempt of court;

NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED THAT:

1. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Defendant and his representatives, agents, servants, employees, and anyone acting in concert or participation with Defendant, are permanently enjoined, individually and through any entity from directly or indirectly:

- 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. Filing or assisting in the filing of a federal income tax return for anyone other than himself;
- d. Owning, managing, controlling, working for, or volunteering for a tax-return-preparation business;
- e. Representing customers in connection with any matter before the IRS; and
- f. Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

2. Defendant agrees that within fifteen (15) days of entry of an order of permanent injunction, he will send to counsel for the government a list of everyone for whom he has prepared (or helped to prepare) a federal tax return for the years 2003-2007, and set forth on said list their names, addresses, e-mail addresses, telephone numbers and social security numbers or tax identification number.

3. Defendant agrees that he will mail a copy of the injunction order issued in this case and a copy of the complaint to all persons or entities on the list provided to counsel for the government. Defendant must mail the copies within thirty (30) days of entry of an order of permanent injunction, 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.

4. 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.

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Dated:

August 12, 2009

BENTON J. CAMPBELL
UNITED STATES ATTORNEY

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Dated:

July 23, 2009

By:

Howard Levine
HOWARD LEVINE
Defendant

Dated:

July 23, 2009

By:

Stuart E. Abrams
STUART E. ABRAMS, ESQ.
Frankel & Abrams
230 Park Avenue
New York, NY 10169
Telephone: (212) 661-5000
Counsel for Defendant

So ORDERED:

Howard Levine
8/18/09