

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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UNITED STATES OF AMERICA,

Plaintiff,

v.

JOYCE M. STONE, CHARLES J.  
FREED, STONE & ASSOCIATES,  
and JULIE SHAFFER,

Defendants.

Case No. 1:06-CV-157

Hon. Richard Alan Enslin

**ORDER AND PRELIMINARY  
INJUNCTION**

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In accordance with an Opinion entered this date;

**IT IS HEREBY ORDERED** that Plaintiff United States of America's Motion for a Preliminary Injunction Against Defendants Joyce M. Stone, Charles J. Freed, and Stone & Associates (Dkt. No. 28) is **GRANTED**.

**IT IS FURTHER ORDERED** that Defendants Joyce M. Stone, Charles J. Freed, and Stone & Associates are **PRELIMINARILY ENJOINED** and **TEMPORARILY RESTRAINED**, pending final resolution of this civil action, from directly or indirectly:

- (A) Acting as an "income tax return preparer" as that term is defined in 26 U.S.C. § 7701(a)(36)(A), including, but not limited to, (i) taking any action in furtherance of aiding, assisting, advising, or preparing for income, 26 U.S.C. § 61 (either immediately realized or an agreed to subsequent receipt), federal tax returns of third-party taxpayers;
- (B) Aiding or assisting in, or procuring, representing, or advising with respect to the preparation or presentation of any portion of an income tax return, affidavit, claim or other document for a third party in connection with any matter arising under the internal revenue laws;

- (C) Engaging in activity subject to penalty under 26 U.S.C. § 6694, including preparing any part of an income tax return or a claim for an income tax refund that includes an unrealistic or frivolous position; and
- (D) Engaging in any fraudulent, deceptive, or other conduct which substantially interferes with the proper administration or enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that if Defendants are contacted by any of their current or former clients seeking income tax preparation services, they **SHALL DISCLOSE** to said persons the contents of this Order and Preliminary Injunction and indicate their temporary inability to prepare income tax returns on another's behalf.

DATED in Kalamazoo, MI:  
August 7, 2006

/s/ Richard Alan Enslen  
RICHARD ALAN ENSLEN  
SENIOR UNITED STATES DISTRICT JUDGE