#### IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,	)	
Plaintiff,	)	
,	)	
V.	)	Case No. 07-2489
	)	
JAMES A. HOLMAN, individually, and d/b/a	)	
Tax Unlimited and Haitax a/k/a Hakeem	)	
Associates, Inc.,	)	
	)	
Defendants.	)	

#### **STIPULATED ORDER OF PERMANENT INJUNCTION**

The United States of America has filed a complaint for permanent injunction against James A. Holman, individually and doing business as Tax Unlimited, and Haitax, a.k.a. Hakeem Associates, Inc., ("Haitax") to bar them from preparing and filing federal tax returns for others.

Holman does not admit the allegations in the Complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action.

Holman waives the entry of findings of fact as to the allegations of the complaint and

conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and the Internal

Revenue Code, 26 U.S.C. §§ 7407, 7408 and 7402(a).

Holman consents to entry of this Final Judgment of Permanent Injunction.

Holman understands that this Stipulated Order of Permanent Injunction constitutes the final judgment in this matter, and he waives any and all right to appeal from this judgment.

Holman consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees to be bound by its terms. Holman further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Stipulated Order of Final Injunction and understand that if he violates this Stipulated Order of Final Injunction, he may be subject to civil and criminal sanctions for contempt of court.

## <u>ORDER</u>

**IT IS HEREBY ORDERED** that defendant James A. Holman, doing business as Tax Unlimited, Haitax, or any other entity, and his representatives, agents, servants, employees, and anyone in active concert or participation with him, is **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- 1. acting as a federal income tax return preparer;
- preparing or filing (or helping to prepare or file) or directing others to prepare or file federal income tax returns, amended returns, or other related documents and forms for others;
- 3. organizing or selling tax shelters, plans, or other arrangements that advise or assist taxpayers to attempt to evade the assessment or collection of their correct federal tax;
- 4. understating customers' liabilities as subject to penalty under IRC § 6694;
- engaging in any other activity subject to penalty under IRC §§ 6694, 6695,6700, 6701, or any other penalty provision of the IRC; and
- 6. engaging in any other conduct that interferes with the administration or enforcement of the internal revenue laws.

# IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this

injunction and the United States may engage in post-judgment discovery to monitor Holman's

compliance with this injunction.

SO ORDERED this  $21^{st}$  day of September 2007.

/s/Bernice B. Donald Judge United States District Court for the Western District of Tennessee

### **Prepared by: Seen and Agreed:**

DAVID F. KUSTOFF United States Attorney

/s/ Julie S. Saltman JULIE S. SALTMAN Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 7238 Washington, D.C. 20044 Tel.: (202) 353-3544 /s/ James A. Holman James A. Holman

(Original signed copy on file.)