



U.S. Department of JUSTICE

The Department of Justice is posting this court document as a courtesy to the public. An official copy of this court document can be obtained (irrespective of any markings that may indicate that the document was filed under seal or otherwise marked as not available for public dissemination) on the Public Access to Court Electronic Records website at <https://pacer.uscourts.gov>. In some cases, the Department may have edited the document to redact personally identifiable information (PII) such as addresses, phone numbers, bank account numbers, or similar information, and to make the document accessible under Section 508 of the Rehabilitation Act of 1973, which requires federal agencies to make electronic information accessible to people with disabilities.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 23-cv-10806

Hon. Matthew F. Leitman

v.

UNITED TAX TEAM, INC., et al.,

Defendants.

**STIPULATED JUDGMENT OF PERMANENT
INJUNCTION AS TO CONSTANCE STEWART**

Plaintiff United States of America and Constance Stewart (collectively, the “Parties”), having stipulated to the entry of a judgment of permanent injunction as set forth in the parties’ joint motion for entry of judgment (ECF No. 88),

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that Constance Stewart is permanently enjoined from directly or indirectly (through her officers, agents, servants, and employees, and anyone else acting in concert or participation with her):

(1) preparing or assisting in the preparation or filing, or directing the preparation, of federal tax returns, amended returns, and other related documents and forms for anyone, except as may be necessary or appropriate for Constance Stewart to satisfy her own federal tax reporting requirements;

(2) advising, counseling, or instructing anyone about the preparation of a federal tax return;

(3) owning, managing, controlling, working for, assisting, or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax forms for other persons;

(4) working or volunteering for a division of an entity in which that division is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;

(5) advertising tax return preparation services through any medium, including print, online, and social media;

(6) maintaining, assigning, transferring, holding, using, obtaining, or renewing a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

(7) representing any person in connection with any matter before the IRS;

(8) employing any person to work as a federal tax return preparer to prepare returns for someone other than herself;

(9) providing office space, equipment, or services for, or in any other way facilitating the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;

(10) referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;

(11) selling, providing access, or otherwise transferring to any person some or all of the proprietary assets generated by her tax return preparation activities, including but not limited to customer lists; and

(12) Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701 or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that within 30 days of the Court’s order, and at her own expense, Constance Stewart shall prominently post at all physical locations where she offered federal tax return preparation services a sign, placard, or similar object, in every case with dimensions of at least 8.5 in. x 11 in., saying, in font of at least point size 42, “Constance Stewart does not offer federal tax return preparation services, per Court order.” She shall also post a copy of this order of permanent injunction with that sign.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that within 30 days of the Court’s order, and at her own expense, Constance Stewart shall prominently post an electronic copy, or a link—in

font of at least point size 14—to an electronic copy of this order of permanent injunction on any active website, social media site, or social media profile under her control if the website, social media site, or social media profile was or is used to advertise federal tax return preparation services. Alternatively, Constance Stewart must deactivate any active website, social media site, or social media profile under her control that is or was used to advertise her federal tax return preparation services.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that Constance Stewart produce to counsel for the United States, within 60 days of the Court’s order, a list stating the name, Social Security number, last known address, last known email address, and last known telephone number for all persons whose federal tax returns, amended returns, or claims for refund that she prepared between January 1, 2022, and the date of the Court’s order;

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that Constance Stewart shall, within 60 days of receiving the Court’s order, contact by email, if an email address is known, otherwise by U.S. Mail, all persons whose federal tax returns, amended returns, or claims for refund she prepared between January 1, 2022, and the date of the Court’s order, and inform them of this stipulated permanent injunction by sending each of them a cover letter provided by the Department of Justice, and a copy of the Court’s judgment, with no

other text, enclosures, or attachments unless approved in writing by the Department of Justice;

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that, within 90 days of receiving the Court's order, Constance Stewart shall file a declaration under penalty of perjury confirming that she has received a copy of the Court's judgment and is in compliance with the terms above.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that the United States may conduct post-injunction discovery to ensure that Constance Stewart is complying with this permanent injunction.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that this Court retains jurisdiction over Constance Stewart and over this action to enforce this injunction and order.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the claims in Count II against Constance Stewart are dismissed as moot.

IT IS SO ORDERED.

s/Matthew F. Leitman
MATTHEW F. LEITMAN
UNITED STATES DISTRICT JUDGE

Dated: March 3, 2025

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on March 3, 2025, by electronic means and/or ordinary mail.

s/Holly A. Ryan

Case Manager

(313) 234-5126