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IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

|  |   |                               |
|--|---|-------------------------------|
| UNITED STATES OF AMERICA,              | ) |                               |
|  | ) | Case No. 2:24-cv-1727-JLG-EPD |
| Plaintiff,                             | ) |                               |
|  | ) |                               |
| v.                                     | ) |                               |
|  | ) |                               |
| MICHAEL CRAIG, both individually and   | ) |                               |
| doing business as CRAIG’S TAX SERVICE, | ) |                               |
|  | ) |                               |
| Defendant.                             | ) |                               |
| _____                                  | ) |                               |

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION AND DISGORGEMENT**

The Plaintiff United States of America (“United States”) and the Defendant Michael Craig (“Craig”), both individually and doing business as Craig’s Tax Service (“Craig’s Tax”) (collectively with the United States, the “Parties”), having stipulated to the entry of a final judgment as set forth in the Parties’ joint motion (ECF No. 15), it is hereby ORDERED, ADJUDGED, and DECREED that:

1. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, Craig, both individually and doing business as Craig’s Tax, is permanently enjoined, from directly or indirectly:

a. Preparing or filing federal tax returns, amended returns, and other related documents and forms for anyone other than himself, or otherwise assisting in or directing the preparation or filing of the same documents;

b. Advising, counseling, or instructing anyone about the preparation or filing of a federal tax return, amended federal tax return, or other related federal tax document for anyone other than himself;

c. Owning, managing, controlling, working for, assisting, or volunteering for an entity (or division of an entity) that is in the business of preparing federal tax returns or other

federal tax documents or forms for other persons; *provided, however*, that nothing in this judgment entry shall prohibit Craig from (i) taking any necessary steps to wind down the business operations of Craig's Tax so long as those steps do not violate the other terms of this injunction; (ii) owning stock in any publicly traded company, regardless if such company is in the business of preparing federal tax returns or related documents, as long as Craig has no controlling or substantial interest; or, (iii) regardless of whether an entity or organization is in the business of preparing federal tax returns, managing, controlling, working for, assisting, or volunteering for a separate division of such entity or organization so long as such separate division has no involvement in any of the activities described in subparagraphs a, b or f.

d. Advertising federal tax return preparation services through any medium, including print, online, and social media;

e. Assigning, transferring, using, obtaining, applying for, or renewing a preparer tax identification number (PTIN) or an electronic filing identification number (EFIN), or contesting any revocation of his EFIN(s) or PTIN(s) by the IRS;

f. Representing any other person in connection with any matter before the IRS;

g. Employing any person to work as a federal tax return preparer to prepare federal tax returns for someone other than himself;

h. Facilitating in any manner 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, including by providing equipment or services; *provided, however*, that nothing in this judgment entry shall prohibit Craig from providing other ordinary commercial services in an arms-length transaction to such business so long as those services do not relate to the preparation of federal taxes and are provided on the same terms and in the same manner as to other customers (*e.g.*, delivery of office supplies or food);

i. Referring any person to a tax preparation firm or tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;

j. Selling, transferring, or providing to any person some or all of the proprietary assets that Mr. Craig has generated by his tax return preparation activities, including but not limited to his customer list; and,

k. Engaging in any conduct that is subject to penalty under 26 U.S.C. § 6694, or that substantially interferes with the administration or enforcement of the internal revenue laws.

2. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, Craig must:

a. Prominently post at all physical locations where he currently conducts any type of business, at his own expense and within 30 days of the entry of this judgment, a copy of the judgment, as well as a sign (with dimensions of at least 12 by 24 inches) saying as follows: “Michael Craig, both individually and doing business as Craig’s Tax Service, will no longer be serving as a federal tax return preparer, per Court order”;

b. Prominently post an electronic copy of this Stipulated Judgment of Permanent Injunction and Disgorgement on any website, or social media site or profile, that he maintains or creates over the next five years, excluding Craig’s social media that is entirely personal in nature;

c. Produce to counsel for the United States, within 90 days of the entry of this judgment, a list that identifies by name and address, and to the extent available by email address, telephone number, and full or partial social security number (but only if a list of full or partial social security numbers can be generated without individually checking each return) all persons for whom he prepared federal tax returns, amended federal tax returns, or claims for federal tax refund beginning at the latest with tax year 2021 and continuing through the date of the judgment; and,

d. Contact, within 90 days of the date of this judgment, either via email (if an email address is known) or otherwise via U.S. mail, all persons for whom Craig has prepared federal tax returns, amended federal tax returns, or claims for federal tax refund since at least January 1, 2022, and enclose (i) a copy of the Stipulated Judgment of Permanent Injunction and Disgorgement, with no other text, enclosures, or attachments unless approved in advance and in writing by the Department of Justice, and (ii) either a copy of a cover letter drafted by the Department of Justice or a copy of the Complaint in this case.

3. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, hereby orders Craig, within 120 days of entry of the Court's judgment, to file a declaration, signed under penalty of perjury, confirming that he has received a copy of the judgment and complied with the terms described in Paragraphs 1-2 of this Stipulated Judgment of Permanent Injunction and Disgorgement.

4. The United States is authorized to engage in post-judgment discovery from Craig in order to monitor his compliance with this Stipulated Judgment of Permanent Injunction and Disgorgement.

5. The Court retains jurisdiction over Craig and this civil action for the purpose of enforcing the terms of the injunction entered.

6. With regard to Count III of the Complaint, seeking disgorgement, judgment is entered in favor of the United States and against Craig in the amount of \$70,000.00.

7. This is a final judgment that fully resolves all pending claims in this case, with the Parties to bear their own costs and attorneys' fees.

AGREED:

**UNITED STATES OF AMERICA**  
Plaintiff

/s/ Edward J. Murphy  
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**MICHAEL CRAIG**  
Defendant

/s/ Philip K. Stovall (with consent)  
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IT IS SO ORDERED, ADJUDGED, AND DECREED.

Date: April 9, 2025

s/ James L. Graham