

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 16-cv-10299
Plaintiff,)	
)	Paul D. Borman
v.)	United States District Judge
)	
CRAIG M. COMER; COMER INC.;)	
all d/b/a LIBERTY TAX SERVICE,)	
)	
Defendants.)	
_____)	

**STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND
PERMANENT INJUNCTION ORDER**

Plaintiff United States and Defendants Craig M. Comer and Comer Inc. (the “Parties”)

stipulate and agree as follows:

1. On January 28, 2016, the United States filed a Complaint for Permanent Injunction and Other Relief pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 against Defendants. Defendants filed their Answer on March 29, 2016 denying allegations in the Complaint.

2. The Defendants admit that this Court has subject-matter and personal jurisdiction over them.

3. The Parties stipulate to resolve this matter through a Consent Judgment and Permanent Injunction Order, and hereby consent to entry of final judgment and entry of the following Permanent Injunction in the above-captioned case.

4. Entry of this Consent Judgment and Permanent Injunction Order will resolve only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendants from contesting liability in any such matter or proceeding.

5. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

6. The Parties understand and agree that the Permanent Injunction Order will be entered under Federal Rule of Civil Procedure 65 and will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment, and agree that they will bear their own respective costs, including any attorney's fees or other expenses of this litigation.

7. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction Order. Defendants understand that if they violate the Permanent Injunction Order, they may be subject to civil and criminal sanctions for contempt of court.

8. Defendants consent, without further proceedings, to immediate revocation of all Preparer Tax Identification Numbers ("PTINs") and Electronic Filing Identification Numbers ("EFINs") held by, assigned to, or used by Defendants. Defendants consent to disbarment from practice before the Internal Revenue Service in any capacity.

PERMANENT INJUNCTION ORDER

IT IS HEREBY ORDERED that Defendants Craig M. Comer and Comer Inc., are **PERMANENTLY ENJOINED**, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, effective from the date of entry of this Order, from directly or indirectly:

a. Acting as a federal tax return preparers, or filing, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity for compensation or any promise of compensation;

b. Representing anyone before the IRS for compensation or any promise of compensation;

c. Directly or indirectly owning, managing, controlling, working for, profiting from, investing in, or volunteering for any tax return preparation business except that: (1) Comer may retain his 6.49% Liberty Tax Service Area Developer interest for the Tampa/St. Petersburg area and his 33.33% ownership interest in Three Brothers Consulting, LLC for the sole purpose of selling, or otherwise disposing of these interests; and (2) Comer, Inc. may receive remaining payments due to it as of the date this injunction takes affect from the sale of Comer Inc.'s assets of its tax preparation business.

d. Filing, providing forms for, or otherwise aiding and abetting the filing of IRS Forms 1040, 1040X, 8867, 8863, Schedule C, or any other IRS forms containing false or fabricated information;

e. Advising others to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including the misuse of IRS Forms 1040, 1040X, Schedule C, or other IRS forms by inputting false or fabricated information;

f. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number ("PTIN") and/or IRS Electronic Filing Identification Number ("EFIN"), or any other IRS service or program by which one prepares or files tax returns;

g. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) or EFIN(s);

h. Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendants shall file with the Court and serve on counsel for the United States, within 45 days of the entry of this order, a certification signed under penalty of perjury by both Defendants stating that they have each received the executed copy of this order.

IT IS FURTHER ORDERED that the United States may engage in post-judgment discovery to monitor compliance with this injunction.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

IT IS FURTHER ORDERED that Defendants shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this injunction.

IT IS FURTHER ORDERED that the Clerk is directed to enter final judgment in favor of the United States and against Defendants.

Approved as to form and content,

CAROLINE D. CIRAULO
Principal Deputy Assistant Attorney General

/s/Russell J. Edelstein
RUSSELL J. EDELSTEIN
MA Bar No. 663227
GREGORY S. SEADOR
D.C. Bar No. 478236
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 7238
Washington, D.C. 20044-0683
Facsimile: (202) 514-6770
Telephone: (202) 616-2704 (Edelstein)
Telephone: (202) 307-2182 (Seador)
Russell.J.Edelstein@usdoj.gov
Gregory.S.Seador@usdoj.gov

LOCAL COUNSEL:

BARBARA L. McQUADE
United States Attorney

PETER A. CAPLAN
Assistant U.S. Attorney
211 W. Fort Street, Ste. 2001
Detroit, MI 48226
(313) 226-9784
P30643
Email: peter.caplan@usdoj.gov
Attorneys for Plaintiff

DATED: November 14, 2016

VARNUM LLP

/s/Gary J. Mouw
Eric Nemeth (P42925)
Gary J. Mouw (P69236)
Bridgewater Place, P.O. Box 352
Grand Rapids, MI 49501-0352
(616) 336-6000
emnemeth@varnumlaw.com
gjmouw@varnumlaw.com
Attorney for Defendants

DATED: November 10, 2016

/s/Craig Comer
Craig M. Comer
Defendant

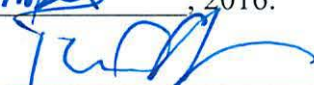
DATED: November 7, 2016

/s/Craig Comer
Comer Inc.
Craig M. Comer, President
Defendant

DATED: November 7, 2016

THE FOREGOING STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND PERMANENT INJUNCTION ORDER IS HEREBY APPROVED,

SO ORDERED this 15th day of November, 2016.



PAUL D. BORMAN
United States District Judge