

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

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| UNITED STATES, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civil No. 2:11-cv-05647-SRC-MAS |
| |) | |
| LUVANDER HOLLOWAY, d/b/a |) | |
| LUVANDER HOLLOWAY INCOME TAX, |) | |
| |) | |
| Defendant. |) | |

STIPULATED PERMANENT INJUNCTION AND ORDER

Plaintiff, United States of America, has filed a complaint for permanent injunction against Defendant, Luvander Hollaway, individually and doing business as Luvander Hollaway Income Tax. The parties stipulate as follows:

1. Hollaway understands that this Stipulated Permanent Injunction and Order constitutes the final judgment in this matter, and waives any and all right to appeal from this judgment. Hollaway also waives entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52.

2. Hollaway consents to the entry of this Stipulated Permanent Injunction and Order under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407 and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal. Hollaway understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

3. The parties agree that entry of this Stipulated Permanent Injunction and Order neither precludes the Internal Revenue Service (IRS) from assessing penalties against Hollaway for violations of the Internal Revenue Code, nor precludes Hollaway from contesting any such penalties.

Accordingly, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a).

B. Hollaway has voluntarily consented to the entry of this injunction and agrees to be bound by its terms.

C. Pursuant to I.R.C. §§ 7402(a), 7407 and 7408, Hollaway, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with him, are permanently enjoined from, directly or indirectly:

- (1) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself;
- (2) Engaging in any activity subject to penalty under 26 U.S.C. § 6695, including § 6695(g), which penalizes return preparers who claim the Earned Income Tax Credit (EITC) for their customers without first complying with the due diligence requirements imposed by Treasury regulations;
- (3) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code;
- (4) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and
- (5) Misrepresenting any of the terms of this Stipulated Permanent Injunction and Order.

D. Hollaway is ordered to send by U.S. Mail a copy of this Stipulated Permanent Injunction and Order, within 45 days of its entry, to the last known address of all persons for whom he has prepared or helped to prepare federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2009. Within 45 days of the entry of this Stipulated Permanent Injunction and Order, Hollaway shall file a certificate of compliance with the Court signed under penalty of perjury and stating that he has complied with this paragraph D.

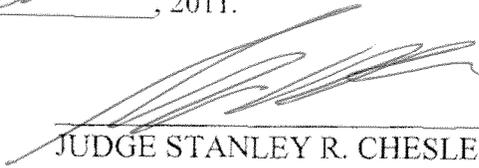
E. Within 45 days of the entry of this Stipulated Permanent Injunction and Order, Hollaway is ordered to produce to counsel for the United States a complete list of all persons identified in paragraph D, identifying each person's name, social security number, address, e-mail address, and telephone number, and the tax period(s) for which Hollaway prepared a tax-related document for that person.

F. Within 45 days of the entry of this Stipulated Permanent Injunction and Order, Hollaway is ordered to provide a copy of this Stipulated Permanent Injunction and Order to any employees and/or independent contractors of Luvander Hollaway Income Tax. Hollaway is further ordered to provide to counsel for the United States, within 45 days of the entry of this Stipulated Permanent Injunction and Order, a signed and dated acknowledgment of receipt from each person to whom Hollaway provided such a copy.

G. The United States is permitted to engage in discovery after the entry of this Stipulated Permanent Injunction and Order to ensure Hollaway's compliance with its terms.

H. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Stipulated Permanent Injunction and Order.

SO ORDERED this 16th day of October, 2011.

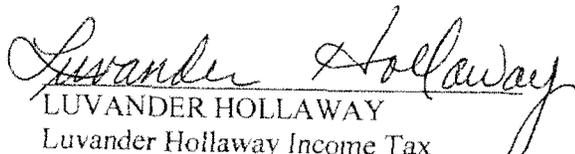


JUDGE STANLEY R. CHESLER
UNITED STATES DISTRICT COURT

Consented and Agreed to by:

Dated: 10/11/11

Dated: 10/14/11



LUVANDER HOLLAWAY
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Defendant, Pro Se

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