

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

THE UNITED STATES OF AMERICA)

Plaintiff,)

v.)

Civil No. 4:12-cv-00314-HLM

LARRY J. HEATH, d/b/a)

HEATH'S INCOME TAX, and/or)

HEATH & HAMES INCOME)

TAX, and/or)

HEATH'S INCOME TAX II)

and)

ANDREW R. HEATH, d/b/a)

EXCELLENT TAX SERVICE)

Defendants.)

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND
ORDER AGAINST DEFENDANT LARRY J. HEATH**

Plaintiff, United States of America, and Defendant Larry J. Heath d/b/a Heath's Income Tax and/or Heath & Hames Income Tax and/or Heath's Income Tax II, ("the Parties") respectfully move the Court for entry of this Stipulated Final Judgment of Permanent Injunction and Order, and agree and stipulate as follows:

1. The United States of America has filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7401, 7402, 7407 and 7408 of the

Internal Revenue Code (“I.R.C.”) against Larry J. Heath d/b/a Heath’s Income Tax and/or Heath & Hames Income Tax and/or Heath’s Income Tax II.

2. Larry J. Heath admits that the Court has subject matter and personal jurisdiction over him.

3. The Parties stipulate to resolve this matter through a Stipulated Final Judgment of Permanent Injunction and Order.

4. Entry of this Stipulated Final Judgment of Permanent Injunction resolves 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 Larry J. Heath from contesting his 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 Order of Permanent Injunction will be entered under Fed. R. Civ. P. 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 respective costs, including any attorneys’ 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 Injunction, and Larry J. Heath understands that if he violates the Injunction, he may be subject to civil or criminal sanctions for contempt.

8. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with the Injunction.

9. On the above basis, and subject to the mutual protections herein, Larry J. Heath consents to the entry of this Stipulated Final Judgment of Permanent Injunction and Order without further notice and agrees to be bound by its terms.

ORDER

IT IS HEREBY ORDERED pursuant to I.R.C. §§ 7401, 7402, 7407 and 7408 that Defendant Larry J. Heath, and his officers, agents, servants and employees and/or the officers, agents, servants and employees of Heath's Income Tax and/or Heath & Hames Income Tax and/or Heath's Income Tax II, and anyone acting in active concert or participation with them are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

A. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than preparing Larry J. Heath's own personal tax return;

B. Preparing or filing, or assisting in the preparation or filing of tax returns or other related tax forms or documents for others;

C. Appearing as a representative on behalf of any person or entity before the IRS;

D. Owning, managing, controlling, working for, profiting from or volunteering for a tax-return-preparation business;

E. 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;

F. Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to, a document related to a material matter under the internal revenue laws that includes a position that Larry J. Heath knows will, if used, result in an understatement of tax liability;

G. Engaging in conduct subject to penalty under I.R.C. §§ 6694 or 6695, including, but not limited to, preparing or assisting in the preparation of tax returns that understate tax liabilities that Larry J. Heath knows, or reasonably should know, are based on unreasonable, frivolous or reckless positions;

H. Engaging in conduct designed or intended to obstruct or delay an IRS investigation or audit, except that Defendant is permitted to participate in his legal defense pertaining to potential future criminal or civil proceedings against Defendant; and

I. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws, except that Defendant is permitted to participate in his legal defense pertaining to future criminal or civil proceedings against Defendant.

IT IS FURTHER ORDERED that, within 30 days of the date on which the permanent injunction is entered, Larry J. Heath or his attorneys shall file with the Court a statement, signed by Larry J. Heath under penalty of perjury, certifying that Larry J. Heath has either:

(1) produced to counsel for the United States, a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all of the customers who, for any of the tax years 2008 to the present, have used the services of Larry J. Heath or his business as it is known under any of its names, including *but not limited to* Heath's Income Tax and/or Heath & Hames Income Tax and/or Heath's Income Tax II; or

(2) determined that a list identifying his customers is not in his possession, custody or control, and that, should customer information come into his possession, custody or control in the future, Larry J. Heath agrees that he will promptly provide the customer information to counsel for the United States;

IT IS FURTHER ORDERED that, within 30 days of the date on which the permanent injunction is entered, Larry J. Heath or his attorneys shall file with the Court a statement, signed by Larry J. Heath under penalty of perjury, certifying that Larry J. Heath has either:

(1) provided notice of the injunction to the public via publication on three consecutive days; and the notice shall appear in two periodicals in the geographic area in which Larry J. Heath offered his tax preparation services in a manner approved by counsel for the United States; or

(2) provided counsel for the United States with an affidavit, signed by Larry J. Heath under the penalty of perjury, stating the reason(s) why Larry J. Heath is not capable of providing such notice and certifying that Larry J. Heath will not in any way hinder the United States' efforts to contact any of his customers in any manner;

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the injunction; and

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

Consented to and submitted by,

SALLY QUILLIAN YATES
United States Attorney

LENA AMANTI
Assistant United States Attorney
Richard B. Russell Federal Building
75 Spring St., S.W.
Atlanta, GA 30303
Tel: (404) 581-6225



GREGORY S. SEADOR
D.C. Bar No. 478236
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20004
Tel: (202) 307-2182
Fax: (202) 514-6770
gregory.s.seador@usdoj.gov

**Attorneys for United States of
America**

Dated: May 9th, 2013



BENJAMIN BLACK ALPER
Law Offices of Howard J. Weintraub
1355 Peachtree St. N.E., #1250
Atlanta, GA 30309
Tel: (404) 892-2000
Fax: (404) 892-2040
alper@howardjweintraubpc.com



HOWARD J. WEINTRAUB *w/express permission*
Law Offices of Howard J. Weintraub
1355 Peachtree St. N.E., #1250
Atlanta, GA 30309
Tel: (404) 892-2000
Fax: (404)-892-2040

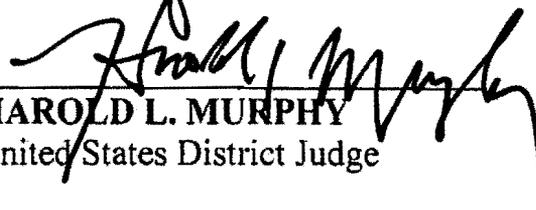
law@howardjweindraubpc.com

**Attorneys for Defendant,
Larry J. Heath**

Dated: May 9th, 2013

IT IS SO ORDERED

Signed this 10th day of May, 2013.


HAROLD L. MURPHY
United States District Judge