

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF FLORIDA

United States of America, )  
 )  
 Plaintiff, )  
 )  
 v. ) **Case 8:13-cv-00311-VMC-MAP**  
 )  
 Tyree Middleton, )  
 )  
 Defendant. )

Stipulated Order for Injunction

The United States seeks a permanent injunction against defendant Tyree Middleton (“Middleton”) under Internal Revenue Code (I.R.C., 26 U.S.C.) §§ 7402, 7407, and 7408. Specifically, the United States seeks to prevent Middleton from preparing federal tax returns, amended returns, and other related documents and forms for others; engaging in any activity subject to penalty under 26 U.S.C. § 6694, 6695, or 6701; engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; aiding and assisting in the preparation of federal tax returns that result in the understatement of any tax liability or the overstatement of federal tax refunds; and representing anyone before the IRS or claiming to be an enrolled agent.

Without admitting any of the allegations in the Complaint, Middleton consents to entry of an injunction for a period of fifteen (15) years commencing on **12/10/2013** and expiring on **12/10/2028**, without further notice and agrees to be bound by its terms. Middleton also understands that this injunction will remain in place until **12/10/2028**, absent further court order. Middleton further understands and agrees that the Court will retain jurisdiction over this matter

for the purpose of implementing and enforcing this injunction and understands that if he violates this injunction, he may be subject to civil and criminal sanctions for contempt of court.

The parties agree that entry of this Stipulated Injunction and Order resolves only this civil action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Middleton from contesting his liability in any matter or proceeding.

Nothing herein shall preclude the United States from sending a copy of the Stipulated Injunction and Order, as entered by the Court and filed in the public record, to Middleton's customers.

The United States is permitted to engage in post-judgment discovery to ensure Middleton's compliance with this Stipulated Injunction and Order.

THEREFORE, the Court ORDERS that Middleton, for a period of fifteen (15) years commencing on 12/10/2013 and expiring on 12/10/2028, is enjoined from directly or indirectly:

- (1) engaging in any conduct subject to penalty under 26 U.S.C. § 6694;
- (2) engaging in any conduct subject to penalty under 26 U.S.C. § 6695;
- (3) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation of federal tax returns, amended returns, or other related documents for any person other than himself;
- (4) engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws;
- (5) misrepresenting his eligibility to practice before the IRS or otherwise misrepresent his experience or education as a tax return preparer; and

(6) engaging in conduct subject to penalty under 26 U.S.C. § 6701, *i.e.*, assisting others in the preparation of any tax returns, forms, or other documents to be used in connection with any material matter arising under the internal revenue laws and which they know will (if so used) result in the understatement of income tax liability.

Middleton, under 31 C.F.R. § 10.8(a) and (c), is subject to the duties and restrictions relating to practice and to sanctions contained in 31 C.F.R. Subtitle A, Part 10, Subparts B and C respectively. Accordingly, this Court orders that:

Entry of this Stipulated Order for Injunction shall be deemed a consent by Middleton to be sanctioned, without further proceedings, under 31 C.F.R. §§ 10.50(a) and (b); and 10.61(b);

Middleton consents, without further proceedings, to immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, Middleton under 26 U.S.C. § 6109;

Middleton consents, without further proceedings, to immediate revocation of any Electronic Filing Identification Number held by, or assigned to, Middleton; and

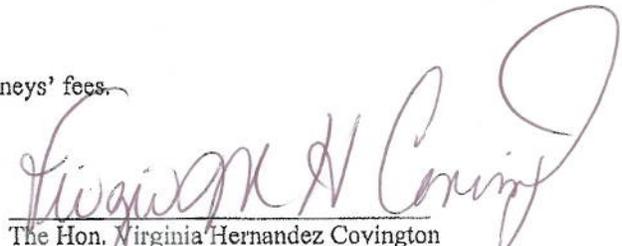
Middleton consents to, without further proceedings, suspension from practice, as that term is defined in 31 C.F.R. § 10.2(a)(4), before the Internal Revenue Service in any capacity and that the procedures contained in 31 C.F.R. § 10.79 and 10.81 shall apply to any future petition for reinstatement.

Each party shall bear its own costs and attorneys' fees.

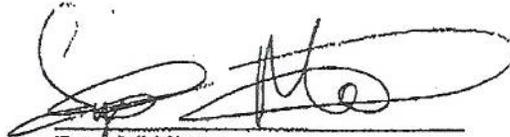
SO ORDERED.

Dated:

*December 18, 2013*

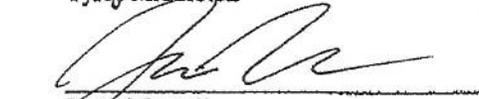
  
The Hon. Virginia Hernandez Covington  
United States District Judge

Dated: 12/10/13



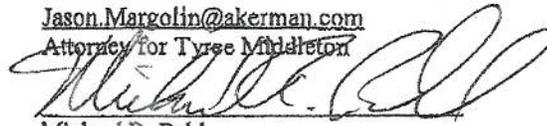
Tyree Middleton

Dated: 12/16/2013



Jason Margolin  
Akerman LLP  
Florida Bar No. 69881  
401 E. Jackson Street  
Suite 1700  
Tampa, FL 33602-5250  
813-209-5009  
[Jason.Margolin@akerman.com](mailto:Jason.Margolin@akerman.com)  
Attorney for Tyree Middleton

Dated: 12/16/13



Michael R. Pahl  
Trial Attorney, Tax Division  
Minn. Bar. No. 0234539  
U.S. Department of Justice  
Post Office Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-6488  
Attorney for the United States