

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

THE UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. 4:12-cv-00314-HLM
)	
ANDREW R. HEATH, d/b/a)	
EXCELLENT TAX SERVICE)	
)	
Defendant.)	

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND
ORDER AGAINST DEFENDANT ANDREW R. HEATH**

Plaintiff, United States of America, and Defendant Andrew R. Heath d/b/a Excellent Tax Service, (“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 Andrew R. Heath d/b/a Excellent Tax Service.
2. Andrew R. 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 Andrew R. 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 Andrew R. 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, Andrew R. 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.

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ORDER

IT IS HEREBY ORDERED pursuant to I.R.C. §§ 7401, 7402, 7407 and 7408 that Defendant Andrew R. Heath, and his officers, agents, servants and employees and/or the officers, agents, servants and employees of Excellent Tax Service, 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 assisting in or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than preparing Andrew R. 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. Providing any tax advice or tax services for compensation, including providing tax counseling or consultative services;

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

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

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. 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 Andrew R. Heath knows will, if used, result in an understatement of tax liability;

H. 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 Andrew R. Heath knows, or reasonably should know, are based on unreasonable, frivolous or reckless positions;

I. Engaging in conduct designed or intended to obstruct or delay an IRS investigation or audit; and

J. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.


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,


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Dated: MARCH 13TH, 2014



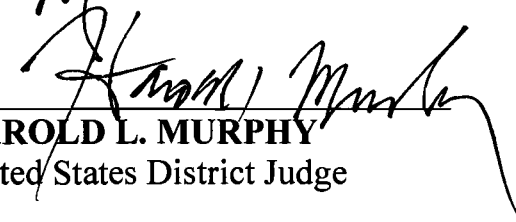
ANDREW R. HEATH
P.O. Box 306
White, GA 30184

Pro Se

Dated: 3-12-14, 2014

IT IS SO ORDERED

Signed this 14th day of March, 2014.


HAROLD L. MURPHY
United States District Judge