

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. ) Case no. 1:11-cv-0661-CC  
 )  
 T. MICHAEL HANEY, )  
 )  
 Defendant. )  
 )

**FINAL JUDGMENT OF PERMANENT INJUNCTION**

The plaintiff, United States of America, has filed a Complaint for Permanent Injunction and Other Equitable Relief against the defendant, T. Michael Haney. Without admitting the allegations set forth in the Complaint, T. Michael Haney consents to entry of this Final Judgment of Permanent Injunction without further notice, waives the entry of findings of fact and conclusions of law, and waives any right he may have to appeal from this Final Judgment of Permanent Injunction.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and § 7402 of the Internal Revenue Code of 1986, as amended (26 U.S.C.).

2. The defendant, T. Michael Haney, has consented to entry of injunctive relief pursuant to 26 U.S.C. §§ 7402 and 7408.

3. The defendant, T. Michael Haney, individually and doing business as or through any other entity, and anyone acting in concert with him, is permanently enjoined, directly or indirectly, from:

- (a) Engaging in conduct subject to penalty under 26 U.S.C. § 6700, including promoting or participating in the “OID” program in which he advises or informs persons that a Form 1099-OID or similar tax form can be used to substantiate false income or tax withholdings;
- (b) Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including advising or assisting in the preparation of false or fraudulent tax returns and other documents, including Form 1099-OID and Schedule B, that Haney knows will (if so used) result in the understatement of tax liability;
- (c) Preparing his own federal income tax returns that falsely claim interest income and income tax withholding based on amounts shown in a false Schedule B or Form 1099-OID; and
- (d) Representing or appearing on behalf of any other persons before the Internal Revenue Service.

4. The defendant, T. Michael Haney, shall contact by mail all persons who have purchased his OID program since January 1, 2007, and enclose a copy of this Agreed Final Judgment of Permanent Injunction, and file with the Court within fifteen days of the date this permanent injunction is entered a certificate signed by him under penalty of perjury that he has done so.

5. The defendant, T. Michael Haney, shall provide to counsel for the United States within fifteen days of the date this permanent injunction is entered a list of all persons (including names, addresses and social security numbers) to whom he has sold his OID program since January 1, 2007.

6. The United States is permitted to engage in post-judgment discovery to monitor Haney's compliance with this permanent injunction.

7. This Court shall retain jurisdiction over this action for the purpose of enforcing this Final Judgment.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

Dated this 9<sup>th</sup> day of May, 2011.

s/ CLARENCE COOPER  
CLARENCE COOPER  
United States District Judge