IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
FT. MYERS DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. MAX A. HOLCHER individually and doing business as, HOLCHER & COMPANY, P.A., Certified Public Accountants, and HOLCHER CPA Group, P.A., Defendant.	Case No. 2:06-CV-679-FtM-29SPC

STIPULATED ORDER OF PERMANENT INJUNCTION

The United States has filed a complaint for permanent injunction under 26 U.S.C. §§ 7407, 7408 and 7402(a) against Max A. Holcher, individually and doing business as Holcher & Company, PA. and Holcher CPA Group, P.A.

Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendant understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.

Defendant consents to the entry of this permanent injunction without further notice and agrees to be bound by its terms. Defendant 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 the injunction, he may be subject to civil and criminal sanctions for contempt of court. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Holcher for asserted violations of the Internal Revenue Code nor precludes Holcher from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Max A. Holcher, individually and doing business as Holcher & Company, PA. and Holcher CPA Group, P.A., and his representatives, agents, servants, employees, and anyone in active concert or participation with him, is **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

A. Engaging in conduct subject to penalty under I.R.C. § 6700, including making, in connection with the organization or sale of any plan or arrangement, a statement about the tax benefits of participating in that plan or arrangement that defendant knows or has reason to know is false or fraudulent as to a material matter.

B. Selling or promoting the defendant's Tax Engineering scheme, or any scheme that uses fabricated deductions to reduce customers' reported taxable income, or uses purported royalty fees to avoid self-employment taxes, including but not limited to, schemes involving the deduction of personal expenses, schemes involving the creation of entities that allegedly charge rents, management fees or other deductions that illegally reduce the customers' taxable income or illegally reduce the taxable income of the customers' legitimate businesses, schemes in which income to customers is characterized as loans, and schemes in which wages or self employment income are characterized as royalties to illegally avoid employment taxes or self employment taxes;

C. preparing or filing (or helping to prepare or file) federal income tax returns, amended returns, or other tax related documents or tax forms for any person or entity other than himself;

D. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6701, or any other preparer penalty provision of the IRC;

E. engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws; and

F. representing anyone other than himself in any matter before the Internal Revenue Service.

IT IS FURTHER ORDERED that Defendant must mail a copy of this injunction and a copy of the complaint to all persons for whom he has prepared a federal tax return or form since January 1, 2002. Defendant must mail the copies within 15 days of the date of this Order and

must file with the Court a sworn certificate stating that he has complied with this requirement. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures;

IT IS FURTHER ORDERED that Defendant produce to counsel for the United States within 15 days of the date of this Order a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he has prepared federal tax returns, forms, or claims for refund since January 1, 2002;

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Defendant's compliance with this injunction.

SO ORDERED this 9th day of April 2007.

John E. Steele
United States District Judge

Prepared by:

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