

IN THE UNITED STATES COURT FOR THE  
WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:06cv0157
	)	
JOYCE M. STONE,	)	
CHARLES J. FREED,	)	
STONE & ASSOCIATES, and	)	
	)	
Defendants.	)	

**FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST DEFENDANT JOYCE M. STONE,  
INDIVIDUALLY AND AS A PARTNER OF STONE & ASSOCIATES**

Plaintiff United States of America has filed a complaint for permanent injunction against defendant Joyce M. Stone, individually and as a partner of Stone & Associates.

Joyce M. Stone admits that the Court has jurisdiction over her.

Stone waives the entry of findings of fact and conclusions of law and consents to the entry of this permanent injunction.

NOW, THEREFORE, it is ORDERED, ADJUDGED and DECREED that:

- 1) The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7407.
- 2) The Court finds that the defendant, Joyce M. Stone, individually and as a partner of Stone & Associates, has consented to the entry of a permanent injunction pursuant to 26 U.S.C. §§ 7407 and 7402(a) to prohibit her from: a) acting as a federal tax return preparer (as defined in 26 U.S.C. § 7701(a)(36)); b) preparing or assisting in the preparation of or filing of any federal tax return for any other person or entity; c) representing any taxpayer (other than herself) in any

proceeding before the Internal Revenue Service; d) engaging in any conduct subject to penalty under 26 U.S.C. § 6694; e) engaging in any conduct subject to penalty under 26 U.S.C. § 6695; and f) engaging in any fraudulent or deceptive conduct that substantially interferes with the proper administration or enforcement of the internal revenue laws.


- 3) It is further ordered, adjudged, and decreed that the defendant Joyce M. Stone, individually and as a partner of Stone & Associates, and her representatives, agents, servants, employees, and those persons in active concert or participation with her, is permanently enjoined directly or indirectly from:
- a. acting as a federal tax return preparer as defined in 26 U.S.C. § 7701(a)(36);
  - b. preparing or assisting in the preparation of or filing of any federal tax return for any other person or entity;
  - c. representing any taxpayer (other than herself) in any proceeding before the Internal Revenue Service;
  - d. engaging in any conduct subject to penalty under 26 U.S.C. § 6694;
  - e. engaging in any conduct subject to penalty under 26 U.S.C. § 6695; and
  - f. engaging in any fraudulent or deceptive conduct that substantially interferes with the proper administration or enforcement of the internal revenue laws.
- 4) Further, the Court shall retain jurisdiction over this action to implement and enforce this permanent injunction and all other decrees and orders necessary or appropriate to the public interest.

- 5) The United States shall be entitled to conduct post-judgment discovery permitted under the Federal Rules of Civil Procedure to monitor Joyce M. Stone's compliance with the terms of this Final Judgment of Permanent Injunction Against Defendant Joyce M. Stone. Nothing in this order shall be construed to prevent the United States from conducting discovery of Joyce M. Stone.

**IT IS SO ORDERED**

Dated: December 15, 2009 /s/ Paul L. Maloney  
HONORABLE  
UNITED STATES DISTRICT JUDGE

Prepared and submitted by:



Thomas P. Cole, Esq.  
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Attorney for the Plaintiff

The undersigned has reviewed and hereby consents to the entry of this permanent injunction.



Ms. Joyce Stone,  
individually and as a partner of Stone &  
Associates  
10808 Beebe Hwy.  
Tipton, MI 49287