

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASE NO: 8:07-cv-280-T-23MSS

RICHARD E. ALMY, et al.,

Defendants,

_____ /

FINAL CONSENT JUDGMENT

The parties' joint motion for entry of a final consent judgment (Doc. 4) is **GRANTED**. The United States of America's seeks (Doc. 1) a permanent injunction against Richard E. Almy (individually and doing business as R.E. Almy Associates, Inc. and Pinnacle Tax Advisors, LLC) and REA Associates, Inc. (collectively, "the defendants"). The defendants concede the court's jurisdiction and admit the material allegations in the complaint. To avoid further litigation, the defendants (1) waive the entry of findings of fact and conclusions of law under both Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402(a) and 7407, (2) consent to entry of this final judgment, and (3) voluntarily waive any right to appeal.

Accordingly, Richard E. Almy (individually and doing business as R.E. Almy Associates, Inc., and Pinnacle Tax Advisors, LLC, or under any other name or using any other entity) and REA Associates, Inc., are permanently enjoined and restrained from, directly or indirectly and by any means:

- a. preparing, filing, or assisting in the preparation or filing of any federal income tax return for any person or entity other than themselves, whether an individual or joint return, except for any business they might own;
- b. providing any tax advice or service for compensation, including preparing or filing returns, providing consultative services, or representing customers;
- c. engaging in conduct subject to penalty under 26 U.S.C. § 6694, including preparing or filing a return or claim for refund that includes an unrealistic or frivolous position or preparing or filing a return or claim for a refund that willfully or recklessly understates a tax liability; and
- d. engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws through the preparation or filing of false tax returns.

The defendants, at their own expense, shall mail a copy of this order to each person for whom they (or anyone under their direction or employ) prepared or filed a federal income tax return or any other federal tax form after January 1, 2000.

Within thirty days of this order, the defendants shall turn over to counsel for the United States (1) copies of all tax returns or claims for refund that they (or anyone under their direction or employ) prepared or filed for customers since January 1, 2000; and (2) a complete list of names, addresses, telephone numbers, e-mail addresses, and social security numbers (or other taxpayer identification numbers) of all customers for whom the defendants (or anyone under their direction or employ) prepared or filed tax returns or refund claims since January 1, 2000.

Within forty-five days, the defendants shall file a notice of compliance with this order. The defendants shall maintain records of compliance available (upon request) to the court or to the United States pursuant to this order. The United States may monitor

the defendants' compliance with this injunction and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

The court retains jurisdiction over this action for the limited purpose of implementing and enforcing this final judgment against the defendants. The Clerk is directed to terminate any pending motion and close the case.

ORDERED in Tampa, Florida, on March 29, 2007.



STEVEN D. MERRYDAY
UNITED STATES DISTRICT JUDGE