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IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,
Plaintiff

v.

ELEAZER E. RAND,
Defendant

FILED JUL 14 1988

CIVIL ACTION NO. 85-6334JF

CLERK OF COURT

ENTERED: 7/14/88

FINAL CONSENT JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, having filed a COMPLAINT FOR PERMANENT INJUNCTION (the "Complaint") in his matter; Eleazer Rand, defendant herein, having acknowledged service of the Complaint and admitted the jurisdiction of this Court over him and the subject matter of the Complaint in the attached CONSENT OF ELEAZER RAND; Eleazer Rand, having denied the allegations in the complaint but wishing to avoid litigation and thus, solely for the purposes of this action and without admitting the allegations in the COMPLAINT, having consented to the entry of this final judgment order; and it further appearing that this Court has jurisdiction over the parties and subject matter of this action and the Court having been fully advised in the premises, it is hereby

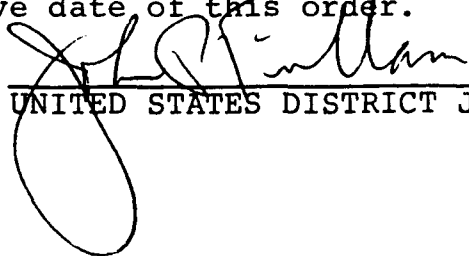
ORDERED, ADJUDGED and DECREED that Eleazer Rand, either through himself or through his agents or employees and those persons in active concert or participation with them, be and is permanently restrained and enjoined from directly or indirectly, by use of any means or instrumentality, preparing or causing to be prepared, for compensation of any kind, any federal income

tax return or any part thereof or acting as a tax return preparer in any manner within the meaning of Section 7701(a)(36) of the Internal Revenue Code of 1954 (26 U.S.C.); it is

FURTHER ORDERED, ADJUDGED and DECREED that the defendant, Eleazer Rand, be and is hereby restrained from practicing or appearing on behalf of any client before the Internal Revenue Service in any administrative proceeding or before the Tax Court of the United States, such prohibition to go into effect exactly six months from the date of entry of this order in order for Rand to complete work on open cases before the Internal Revenue Service, subject to a written agreement in effect between Rand and the Internal Revenue Service; and it is


FURTHER ORDERED, ADJUDGED and DECREED that this Court shall retain jurisdiction over defendant, Eleazer Rand, for the purpose of enforcing this Final Consent Judgment of Permanent Injunction. This order is without prejudice to defendant's rights under Rule 59, Federal Rules of Civil Procedure, except that no motion for


relief, except for fraud or misrepresentation, may be made until three years from the effective date of this order.


UNITED STATES DISTRICT JUDGE

Consent to by:

EDWARD S. G. DENNIS
United States Attorney


GREGORY S. HREBINIAK
Trial Attorney, Tax Division
U.S. Department of Justice
Washington, D.C. 20530
Telephone: (202) 724-6562


EDWARD FACKENTHAL, Esquire
Post Office Box 751
Norristown, Pennsylvania 19404