## UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF NORTH CAROLINA DURHAM DIVISION

Case Number: 07-472

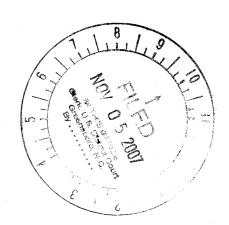
UNITED STATES OF AMERICA,

Plaintiff,

V.

ANTHONY L. GREEN, and NICOLE A. BAINE, individually and doing business as TAS SERVICES,

Defendants.



## 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 Nicole A. Baine, individually and doing business as TAS Services.

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 she violates the injunction, she 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 Baine for asserted

violations of the Internal Revenue Code nor precludes Baine from contesting any such penalties.

## **ORDER**

IT IS HEREBY ORDERED that defendant Nicole A. Baine, individually and doing business as TAS Services, and her representatives, agents, servants, employees, and anyone in active concert or participation with her, is **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- A. acting as federal income tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns or other tax forms for any person or entity other than themselves, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- B. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents or forms for others;
- C. organizing or selling tax shelters, plans, or arrangements that advise or assist taxpayers to attempt to understate their federal tax liabilities or evade the assessment or collection of their correct federal tax;
- D. understating customers' liabilities as subject to penalty under IRC § 6694;
- E. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and
- F. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendant Baine must mail a copy of this injunction and a copy of the complaint to all persons for whom she has prepared a federal tax return or form since January 1, 2004. 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 she 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 Baine 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 she has prepared federal tax returns, forms, or claims for refund since January 1, 2004;

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 Baine's compliance with this injunction.

Seen and Agreed:

Nicole A. Baine 5131 Grandale Drive Durham, NC 27713 Pro Se Defendant Prepared by:

Michael J. Roessner

Trial Attorney, Tax Division U.S. Department of Justice

P.O. Box 7238

Washington, DC 20044

Tel: (202) 305-3227

Attorney for the United States

SO ORDERED this 5th day of November, 2007.

UNITED STATES DISTRICT JUDGE