

FILED  
U.S. DISTRICT COURT  
EASTERN DISTRICT OF LA

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF LOUISIANA 2009 JAN 15 AM 9:04

UNITED STATES OF AMERICA )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 STEVEN W. MCCANN, d/b/a SWMc )  
 Services, )  
 )  
 Defendant. )

LORETTA G. WHYTE  
CLERK

Civil No. 08-5097 R

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION**

Plaintiff United States of America and defendant Steven W. McCann, d/b/a SWMc Services ("defendant"), stipulate as follows:

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 Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to file an appeal from this judgment.

Defendant consents to the entry of this Stipulated Judgment of 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 this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned. The parties agree that entry of this permanent injunction neither precludes the IRS from assessing penalties against McCann for asserted violations of the Internal Revenue Code ("I.R.C.") nor precludes McCann from

contesting any such penalties.

### ORDER

**IT IS HEREBY ORDERED** that defendant Steven W. McCann, d/b/a SWMc Services, and his representatives, agents, servants, employees, and anyone in active concert or participation with him, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

- (1) engaging in any conduct subject to penalty under I.R.C. § 6694, including but not limited to preparing any part of a return, amended return, or claim for refund that includes an unrealistic position, including, without limitation, inflated claims for the deduction of business or employee expenses;
- (2) assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;
- (3) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws; and
- (4) engaging in conduct subject to penalty under I.R.C. § 6701, i.e., preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that McCann knows will (if so used) result in understating the income tax liability of another person.

**IT IS FURTHER ORDERED** that McCann, at his own expense, within twenty-one days of this order, shall mail a copy of the executed injunction in this matter to all persons for whom he prepared or assisted in preparing any federal income tax return, amended return, or refund claim since January 1, 2000 through the present. In addition, McCann shall file with the Clerk of this Court, within twenty-two days after entry of this judgment of injunction, a sworn certificate of compliance, signed under penalty of perjury, stating that he has complied with the foregoing

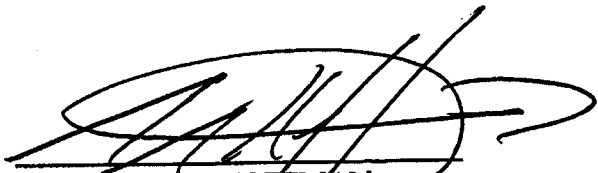
directives.

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

Consented and Agreed to:

**JIM LETTEN**  
United States Attorney

*Steven W. McCann*  
**STEVEN W. MCCANN**  
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Houma, LA 70364

  
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SO ORDERED, this 14<sup>th</sup> day of January, ~~2008~~ <sup>2009</sup>

*Sarah Vance*  
**UNITED STATES DISTRICT JUDGE**