

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 8:07-cv-1575-T-33MAP

DANIEL L. PREWETT; FRANCES
CARLSON; ELIZABETH GEORGE;
NATALIE SWANEY; ELSIE
CHOUINARD; SIMPLE FINANCIAL
SOLUTIONS; JH ACCOUNTING
SERVICES, and JH INVESTMENT
SERVICES,

Defendants.

**FINAL JUDGMENT OF PERMANENT INJUNCTION PURSUANT TO JOINT
STIPULATION**

This matter comes before the Court pursuant to the stipulated final judgment of permanent injunction against defendant Natalie Swaney (Doc. # 52), filed by the United States and Natalie Swaney on January 26, 2009. Accordingly, upon agreement of the parties and for good cause shown, it is hereby

ORDERED, ADJUDGED, and DECREED:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7408.

2. The Court finds that Swaney consents to the entry of this injunction.

3. It is further **ORDERED** that Swaney, individually and

doing business under any other name or using any other entity, including Advantage Accounting, Inc., and Advantage Marketing, Inc., and her representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with her, is permanently enjoined and restrained from, directly or indirectly:

(a) Acting as federal tax return preparer, or requesting, assisting in, or directing the preparation and/or filing of federal tax returns for any person or entity other than herself;

(b) Representing anyone before the Internal Revenue Service;

(c) Engaging in conduct subject to penalty under I.R.C. § 6700, including but not limited to promoting schemes that help taxpayers evade tax liability by hiding income in offshore bank accounts, or setting up offshore corporate entities to facilitate false business expense deductions for taxpayers;

(d) Engaging in activity subject to penalty under I.R.C. § 6701;

(e) Falsely informing customers that their personal assets can be transferred to various business entities to be claimed as business expenses to reduce their federal tax

liability;

(f) Falsely informing customers that they may continue to control and receive beneficial personal enjoyment from assets irrevocably transferred to partnerships, corporations, or other entities;

(g) Engaging in any other conduct subject to any penalty under the Internal Revenue Code or any conduct that interferes with the administration and enforcement of the internal revenue laws; and

(h) Misrepresenting the terms of this injunction.

4. It is further **ORDERED** that Natalie Swaney, at her own cost, within twenty days of the date of this order, contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons and entities for whom she has prepared a federal tax return or tax-related document since January 1, 2003, and notify such persons and entities of this Court's order, and enclose a copy of the Court's executed order against her.

5. It is further **ORDERED** that Natalie Swaney, within thirty days of the date of this order, certify to undersigned counsel for the United States that she has contacted her customers in accordance with paragraph 4 above.


6. It is further **ORDERED** that Natalie Swaney, within thirty days of the date of this order, provide to counsel for

the United States a list of her customers, both individual and corporate entity, for whom she has prepared federal income tax returns, corporate entity returns, or other tax-related documents since January 1, 2003. The customer list shall include customer name, address, phone number, e-mail address (if available), type of return prepared, and the tax year for which each return or document was prepared.

7. It is further **ORDERED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

8. It is further **ORDERED** that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

DONE and **ORDERED** in Chambers in Tampa, Florida, this 28th day of January 2009.


VIRGINIA M. HERNANDEZ COVINGTON
UNITED STATES DISTRICT JUDGE

Copies:

All Counsel of Record