

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

Civil No. 8:09-cv-00468-EAK-EAJ

FRANK D. LIGHTY and LIGHTY &)
ASSOCIATES, INC.,)

Defendants.)

Stipulated Order for Permanent Injunction

The United States has filed a complaint for permanent injunction under 26 U.S.C. §§ 7407, 7408 and 7402(a) against Frank D. Lighty and Lighty & Associates, Inc. Frank D. Lighty and Lighty & Associates, Inc. waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure. Frank D. Lighty and Lighty & Associates, Inc. also understand that this permanent injunction constitutes the final judgment in this matter, and waive the right to appeal from this judgment.

Without admitting or denying any of the allegations in the Complaint, Frank D. Lighty and Lighty & Associates, Inc. consent to the entry of this permanent injunction without further notice and agree to be bound by its terms. Frank D. Lighty and Lighty & Associates, Inc. further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understand

that if they violate the injunction, they 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 Frank D. Lighty and Lighty & Associates, Inc. for asserted violations of the Internal Revenue Code nor precludes Frank D. Lighty and Lighty & Associates, Inc. from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that Frank D. Lighty and Lighty & Associates, Inc. are **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 a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than Frank D. Lighty;
- B. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents and forms for others;
- C. understating customers' liabilities through false or inflated Schedule A and C deductions, as subject to penalty under IRC § 6694;
- D. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6701, or any other penalty provision of the IRC, including misrepresenting to customers Lighty's experience and education as a return preparer; and
- E. engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws.

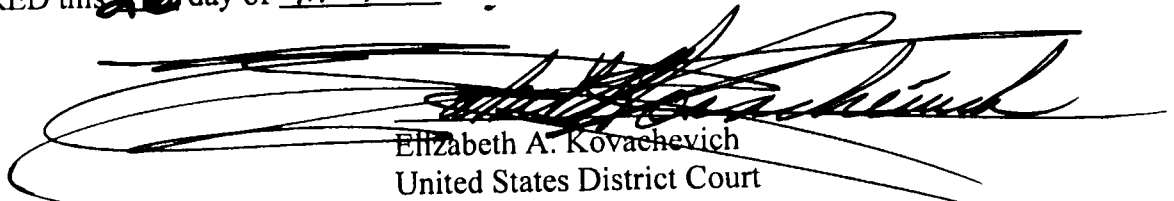
IT IS FURTHER ORDERED that Lighty shall provide to counsel for the United States, within 14 days after entry of this Order, a complete list of the persons for whom he has prepared or assisted in preparing any federal tax return, amended return, or refund

claim at any time from January 1, 2006 through the present, such list to include for each such person the name, address, phone number, e-mail address, social security number or employer identification number, and the tax period(s) to which or for which each such return, amended return, or refund claim relates.


IT IS FURTHER ORDERED that within 21 days after entry of this Order Lighty shall send a copy of the Permanent Injunction to persons for whom he has prepared or assisted in preparing any federal tax return, amended return, or refund claim at any time from January 1, 2006 through the present.

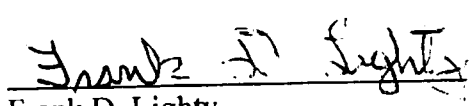
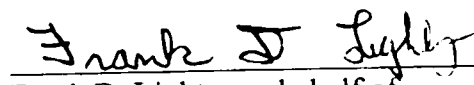
IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Frank D. Lighty's and Lighty & Associates, Inc.'s compliance with this injunction.

SO ORDERED this 26th day of MAY 2009.



Elizabeth A. Kovachevich
United States District Court

Prepared by

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Seen and Agreed:

Frank D. Lighty

Frank D. Lighty, on behalf of
Lighty & Associates, Inc.