UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs. **CASE NO. 8:09-cv-1512-T-27EAJ**

GERARD MIRABELLA,

Defendant.
_____/

JUDGMENT

Pursuant to the consent of the parties (Dkt. 3),

IT IS HEREBY ORDERED that Defendant Gerard Mirabella and any 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) acting as a federal return preparer or either directly or indirectly preparing or filing, or assisting in the preparation or filing of any federal tax return for any other person or entity;

(2) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws; and

(3) engaging in any other activity subject to penalty under 26 U.S.C. § 6701 or any other penalty provision of the Internal Revenue Code.

IT IS FURTHER ORDERED that Gerard Mirabella, at his own expense, within 45 days of this order, shall exercise all due diligence to contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared a federal tax return since January

1, 2003, to inform them of this permanent injunction. A copy of this permanent injunction shall be enclosed in each such mailing and Defendant shall file with the Court within 50 days of this order, a sworn certificate, under penalty of perjury, stating that he has notified every person for whom he has an address or for whom he could obtain an address using due diligence.

IT IS FURTHER ORDERED that Gerard Mirabella will exercise all due diligence to produce to counsel for the United States within 45 days of this order a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund since January 1, 2003.

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.

DONE AND ORDERED in chambers this 31st day of August, 2009.

JAMES D. WHITTEMORE
United States District Judge

Copies to:
Counsel of Record