

ORIGINAL

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF GEORGIA
DUBLIN DIVISION

FILED
U.S. DISTRICT COURT
2010 APR -8 AM 11:28
CLERK
SOUTHERN DISTRICT OF GA.

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
JAMES J. KING,)
)
Defendant.)

Case No. 3:10-cv-4-DHB-WLB

PERMANENT INJUNCTION BY CONSENT

Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant James J. King, who admits that the Court has jurisdiction but does not admit or deny any of the other allegations in the complaint. King consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402(a) and 7407. King further waives any right he may have to appeal from this permanent injunction. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against King for asserted violations of the Internal Revenue Code nor precludes King from contesting any such penalties.

Accordingly, it is ORDERED, ADJUDGED, and DECREED that:

1. This Court has jurisdiction of this action pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407.
2. King, or any other person working in concert or participation with him directly or indirectly, is enjoined under 26 U.S.C. §§ 7402(a) and 7407 from:
 - A. preparing or assisting in the preparation of any other person's federal income tax returns and other related documents and forms for others;

- B. preparing or assisting in the preparation of federal tax returns that he knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
- C. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694 or 6695; and
- D. engaging in any conduct which substantially interferes with the proper administration and enforcement of internal revenue laws.

3. King is ordered, at his own expense, to send by US mail a copy of the final injunction entered against him in this action to each person for whom he, or anyone at his direction and employ, prepared federal income tax returns or any other federal tax forms after January 1, 2007. King shall provide to the United States a certificate of compliance, signed under penalty of perjury, within 21 days of entry of this order.

4. King, and anyone who prepared tax returns at his direction or in his employ, is ordered to turn over to the United States copies of all returns or claims for refund that he prepared for customers after January 1, 2007, within 21 days of entry of this order.

5. King, and anyone who prepared tax returns at his direction or in his employ, is ordered to turn over to the United States within 21 days of entry of this order a list with the name, address and telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom they prepared returns after January 1, 2007.

6. King is ordered to provide the United States with a sworn statement evidencing his compliance with the foregoing directives within forty-five (45) days of entry of this order.

7. King is ordered to keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or to the United States pursuant to paragraph 8, below.

8. The United States is authorized to monitor King's compliance with this injunction, and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

9. All notices to the United States shall be delivered by US Mail to Gregory L. Jones at the address listed below.

DONE and ORDERED on April 8, 2010, by consent.



Dudley H. Bowen
United States District Judge