

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Case No. 2:11-CV-246-WKW
v.)	
)	
PAUL E. FOSTER JR.,)	
SHEREE MCDADE, d/b/a MIAMI TAX,)	
ADVANCE TAXES,INC., PAUL’S TAX,)	
)	
Defendants.)	

FINAL JUDGMENT

In accordance with the prior proceedings, opinions, and orders of the court, it is the ORDER, JUDGMENT, and DECREE of the court that the following permanent injunctions are entered against Defendants.

A. Final Judgment of Permanent Injunction Against Paul E. Foster Jr.

The Court enters this Final Judgment of Permanent Injunction against Paul E. Foster Jr., as follows:

- a. Paul E. Foster Jr. is permanently enjoined from preparing or filing, or assisting in preparing or filing, federal tax returns for other persons.
- b. Paul E. Foster Jr. is permanently enjoined from advising, counseling, assisting or instructing anyone about the preparation of a federal tax return.

c. Paul E. Foster Jr. is permanently enjoined from owning, managing, controlling, advising, working for or volunteering for a tax-return-preparation business.

d. Paul E. Foster Jr. is permanently enjoined from making, in connection with organizing or selling a plan or arrangement, a false or fraudulent statement regarding whether income can be excluded from a tax return or regarding the securing of any other tax benefit.

e. Paul E. Foster Jr. is permanently enjoined from engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code.

f. Paul E. Foster Jr. is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

g. Paul E. Foster Jr. shall contact by mail all persons for whom he has prepared federal tax returns or assisted in preparing tax returns for the tax years 2006 and thereafter, and send them a copy of this Final Judgment of Permanent Injunction and a copy of the Complaint, and certify to the Court within thirty days of entry of this Final Judgment of Permanent Injunction, under penalty of perjury, that he has complied with this provision.

h. Paul E. Foster Jr. shall provide to counsel for the United States a list of everyone for whom he has prepared (or helped to prepare) a federal tax return for tax year 2006 and thereafter, and certify to the Court within thirty days of entry of this Final Judgment of Permanent Injunction that he has complied with this provision. This list shall include each person's name, address, email address, social security number, telephone number, and the tax year(s) for which a return was prepared.

i. Paul E. Foster Jr. and the United States will bear his and its own costs, including attorney's fees.

B. Final Judgment of Permanent Injunction Against Sheree McDade

The Court enters this Final Judgment of Permanent Injunction against Sheree McDade as follows:

a. Sheree McDade is permanently enjoined from preparing or filing, or assisting in preparing or filing, federal tax returns for other persons.

b. Sheree McDade is permanently enjoined from advising, counseling, assisting or instructing anyone about the preparation of a federal tax return.

c. Sheree McDade is permanently enjoined from owning, managing, controlling, advising, working for or volunteering for a tax-return-preparation business.

d. Sheree McDade is permanently enjoined from engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code.

e. Sheree McDade is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

f. Sheree McDade shall contact by mail all persons for whom she has prepared federal tax returns or assisted in preparing tax returns for the tax years 2006 and thereafter, and send them a copy of this Final Judgment of Permanent Injunction and a copy of the Complaint, and certify to the Court within thirty days of entry of this Final Judgment of Permanent Injunction, under penalty of perjury, that she has complied with this provision.

g. Sheree McDade shall provide to counsel for the United States a list of everyone for whom she has prepared (or helped to prepare) a federal tax return for tax year 2006 and thereafter, and certify to the Court within thirty days of entry of this Final Judgment of Permanent Injunction that she has complied with this provision. This list shall include each person's name, address, email address, social security number, telephone number, and the tax year(s) for which a return was prepared.

h. Sheree McDade and the United States will bear her and its own costs, including attorney's fees.

The court shall retain jurisdiction over this case for the purpose of implementing and enforcing these injunctions.

The Clerk of the Court is DIRECTED to enter this document on the civil docket as a final judgment pursuant to Rule 58 of the Federal Rules of Civil Procedure.

DONE this 6th day of February, 2012.

/s/ W. Keith Watkins
CHIEF UNITED STATES DISTRICT JUDGE