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14
15 UNITED STATES DISTRICT COURT
16 FOR THE CENTRAL DISTRICT OF CALIFORNIA
17

18 UNITED STATES OF AMERICA,

19 Plaintiff,

20 v.

21 SIMON JENKINS,

22 Defendant.

} Civil No. 13-00732 DDP (PLAX)
} **Stipulated Order of Permanent**
} **Injunction**

23
24 The United States of America (“United States”), has filed a Complaint for a
25 Permanent Injunction and Other Relief against defendant Simon Jenkins, individually and
26 doing business as Jenkins Tax Services (collectively, “Jenkins”).

27 Jenkins has consented to entry of this Stipulated Order of Permanent Injunction,

1 and waives the entry of findings of fact and conclusions of law. Jenkins further
2 understands that this permanent injunction constitutes the final judgment in this matter,
3 and he waives any rights he may have to appeal from this judgment.

4 NOW, THEREFORE, and for good cause shown, it is accordingly ORDERED,
5 ADJUDGED, and DECREED that:

6 Pursuant to 26 U.S.C. (“I.R.C.”) §§ 7402 and 7407 Simon Jenkins, individually and
7 doing business as Jenkins Tax Services, and his representatives, agents, servants, and
8 employees, are permanently enjoined from directly or indirectly:

- 9 (1) Aiding or assisting in the preparation or filing of federal tax returns for any
10 person or entity other than himself or his lawful spouse for life;
- 11 (2) Preparing or filing, or assisting in the preparation or filing of tax returns or
12 other related forms or documents for anyone other than himself or his lawful
13 spouse;
- 14 (3) Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, or
15 any other penalty provision in the Internal Revenue Code;
- 16 (4) Appearing as a representative on behalf of any person or organization, other
17 than himself or his lawful spouse, whose tax liabilities are under examination
18 or investigation by the Internal Revenue Service (“IRS”); and
- 19 (5) Engaging in any other conduct that interferes with the proper administration
20 and enforcement of the internal revenue laws of the United States.

21
22 IT IS FURTHER ORDERED that Jenkins shall contact by mail (and also by e-mail,
23 if an e-mail address is known) those persons and entities who have, since January 1, 2005,
24 previously paid or otherwise retained him to prepare their income tax returns, and inform
25 those persons and entities of his consent to this Stipulated Order of Permanent Injunction
26 and attach a copy of the permanent injunction against Jenkins, and to file with the Court,
27 within 30 days of the date the permanent injunction is entered, a certification signed under

1 penalty of perjury stating that he has done so. The mailings shall include a cover letter in a
2 form either agreed to by counsel for the United States or approved by the Court, and shall
3 not include any other documents or enclosures;


4 IT IS FURTHER ORDERED that Jenkins is prohibited from owning, controlling,
5 or managing any business involving tax return preparation and/or the provision of tax
6 advice, or maintaining a professional presence in any premises, whether an office, place of
7 business, dwelling, or other abode, where tax returns are being prepared for a fee or
8 professional tax services are being provided;

9 IT IS FURTHER ORDERED that the United States is permitted to engage in
10 limited post-judgment discovery to ensure compliance with this permanent injunction;

11 IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this
12 action for purposes of implementing and enforcing this permanent injunction; and

13 IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. P. 65(d)(2), counsel for
14 the United States is authorized to arrange for personal service of this order on the
15 defendant.

16
17 SO ORDERED this 2nd day of May, 2013

18
19 
20 _____
21 United States District Judge