

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

RECEIVED
CLERK, CHARLESTON, SC

UNITED STATE OF AMERICA,)
)
Plaintiff,)
)
v.)
)
STACY MIDDLETON and)
GEORGE JENKINS,)
)
Defendants.)

2013 JUL 23 A 11:57

Civil No. 2:13-cv-01011

PERMANENT INJUNCTION

Before the Court is the stipulation for entry of permanent injunction executed by the United States and defendant Stacy Middleton. For good cause shown therein and upon the stipulation and agreement of the parties:

IT IS HEREBY ORDERED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that defendant Stacy Middleton, and any other person working in concert or participation with him directly or indirectly, is PERMANENTLY ENJOINED from directly or indirectly:

1. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person other than himself or an entity of which he is the sole owner;
2. Preparing or assisting in preparing or filing federal tax returns that he knows or reasonably should know will result in an understatement of tax liability or the overstatement of federal tax refund(s);

3. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6701 or any other penalty provision in the Internal Revenue Code; and

4. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws;

IT IS FURTHER ORDERED that Middleton:

5. Shall, within 60 days, contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal income tax returns or any other federal tax forms after January 1, 2009, to inform such persons of the permanent injunction entered against him, including sending a copy of the order of permanent injunction, and file with the Court a sworn certificate stating that he has complied with this requirement;

6. Shall, within 30 days, produce to the United States 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, 2009;

7. Shall, within 15 days, provide a copy of the permanent injunction to all of his or MBM Tax and Accounting Services, LLC's principals, officers, managers, employees, and independent contractors and provide to the United States within 30 days a signed and dated acknowledgement or receipt of the Court's order for each person to whom Middleton provided a copy of the permanent injunction;

8. Shall, at his own expense, publish a copy of this injunction in the *Post and Courier*, and, within 45 days, provide the United States with a sworn statement evidencing his compliance with this requirement.

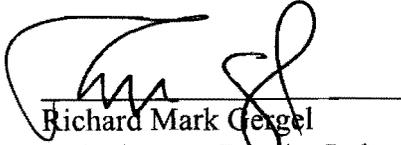
9. Shall keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States in post-judgment discovery, if requested;

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

DONE AND ORDERED in Charleston, South Carolina on July 22,

2013.


Richard Mark Gergel
United States District Judge