

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION**

UNITED STATES OF AMERICA,)	Case No.: 14-cv-60219-UU
)	
Plaintiff,)	
)	
v.)	
)	
KEISHA STEWART and)	
PROFESSIONAL TAX SERVICES, INC.,)	
)	
Defendants.)	
_____)	

STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION

The plaintiff, United States of America, has filed a Complaint for Injunctive Relief in this matter against defendant Keisha Stewart.

Defendant Stewart admits that this Court has jurisdiction over her and over the subject of this action.

Consistent with the terms of the Stipulation for Entry of Final Judgment of Permanent Injunction, defendant Stewart consents to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction, and agrees to be bound by its terms. Defendant Stewart waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. ("I.R.C.") §§ 7402, 7407 and 7408.

Defendant Stewart understands that the permanent injunction will constitute the final judgment against her in this civil injunction action. Defendant Stewart waives any right she may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Defendant Stewart states that she enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

The United States and defendant Stewart agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude defendant Stewart from contesting her liability or guilt in any other matter or proceeding.

Defendant Stewart acknowledges that entry of this Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest or penalties against her for asserted violations of the Internal Revenue Code, nor precludes defendant Stewart from contesting such taxes, interest or penalties.

Defendant Stewart agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Final Judgment of Permanent Injunction, and understands that if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED, AND DECREED that:

1. This Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
2. Keisha Stewart, and anyone in active concert or participation with her, is PERMANENTLY ENJOINED pursuant to I.R.C. §§ 7402(a), 7407 and 7408 from directly or indirectly:

- a. Preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than herself;

b. Preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns or amended returns that she knows will result in an understatement of tax liability or the overstatement of federal tax refunds;

c. engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701;
and

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

IT IS FURTHER ORDERED that defendant Stewart, within 30 days of entry of this injunction, at her own expense, send by United States mail, and, if an email address is known, by email, a copy of the final injunction entered against her in this action, as well as a copy of the Complaint setting forth the allegations as to how she fraudulently prepared federal income tax returns, to each person for whom she prepared federal income tax returns or any other federal tax forms after January 1, 2009;

IT IS FURTHER ORDERED that defendant Stewart turn over to the United States copies of all returns or claims for refund that she prepared after January 1, 2009;

IT IS FURTHER ORDERED that defendant Stewart produce to counsel for the United States within 30 days of entry of this injunction a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom she prepared returns after January 1, 2009;

IT IS FURTHER ORDERED that defendant Stewart keep records of her compliance with the foregoing directives, which may be produced to the Court if requested, or the United States;

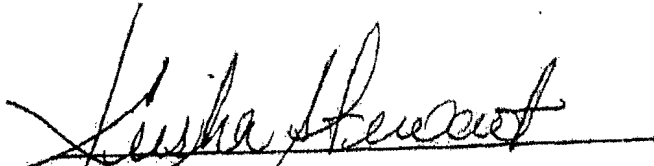
IT IS FURTHER ORDERED that defendant Stewart file a sworn statement with the Court evidencing her compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action; and

IT IS FURTHER ORDERED that the Court retain jurisdiction over Stewart and this action to enforce this injunction and that the United States is entitled to conduct discovery to monitor Stewart's compliance with the terms of any permanent injunction entered against her.

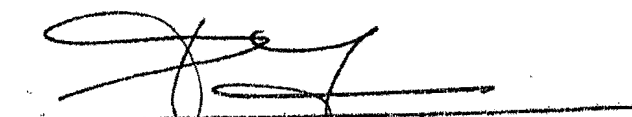
DONE AND ORDERED in Chambers at Miami, Florida, this
20 day of Mar., 2014.


URSULA UNGARO
UNITED STATES DISTRICT JUDGE

Consented to:


Keisha Stewart

Prepared by:


Pascale Guerrier, Counsel for the United States