

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
ROCK HILL DIVISION

UNITED STATES OF AMERICA,	)	CIVIL ACTION NO. 0:12-997-CMC
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
TERRY LEE CUNNINGHAM,	)	
	)	
Defendant	)	

**STIPULATED ORDER OF PERMANENT INJUNCTION**

Plaintiff, the United States of America, and Defendant, Terry Lee Cunningham, stipulate as follows:

Plaintiff has filed a Complaint for Permanent Injunction in this matter against Defendant Terry Lee Cunningham.

Defendant Terry Lee Cunningham admits that this Court has jurisdiction over him and over the subject matter of this action.

Defendant consents to the entry, without further notice, of this Stipulated Order of Permanent Injunction.

The parties waive 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. §§ 7402, 7407 and 7408.

Defendant waives any right he may have to appeal from this Stipulated Order of Permanent Injunction.

Defendant states that he enters into this Stipulated Order of Permanent Injunction voluntarily.

Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes him from contesting any such assessments.

Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendant from contesting his liability in any matter or proceeding.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction, and understands that if he violates this injunction, he 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. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;
2. Cunningham has consented to the entry of this injunction and agrees to be bound by its terms;
3. Cunningham and all persons in active concert or participation with him who receive actual notice of this Order are enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from:
  - (a) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than himself;

- (b) Understating taxpayers' liabilities as prohibited by 26 U.S.C. § 6694;
- (c) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- (d) Engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that defendant Cunningham mail an executed copy of this injunction to all persons for whom he has prepared a federal tax return or form since January 1, 2009. Defendant must mail the copies within 15 days of the date of this order and must, within 5 days thereafter, file with the Court a sworn certificate stating that he has complied with this requirement. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures except those specifically mentioned therein.

IT IS FURTHER ORDERED that defendant Cunningham produce to counsel for the United States, within fifteen days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns since January 1, 2009; and

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

**IT IS SO ORDERED.**

s/Cameron McGowan Currie  
CAMERON MCGOWAN CURRIE  
UNITED STATES DISTRICT JUDGE

Columbia, South Carolina  
May 15, 2012