UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF GEORGIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

WAYNE A. PERRY, individually and doing business as PREMIER CHOICE, INC., and PERRY TAX SERVICES,

Defendant.

Case Number: 5:09-CV-135 (CAR)

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America and defendant Wayne A. Perry, d/b/a Premier Choice Inc., and Perry Tax Services ("defendant"), stipulate as follows:

Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to file an appeal from this judgment.

Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this 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. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing

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penalties against defendant for asserted violations of the Internal Revenue Code ("IRC"), nor precludes defendant from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Wayne A. Perry, d/b/a Premier Choice Inc., and Perry Tax Services, and his representatives, agents, servants, employees, and anyone in active concert or participation with him, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from directly or indirectly:

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 themselves, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;

b. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents and forms for others;

c. understating customers' liabilities as subject to penalty under IRC § 6694;

d. engaging in activity subject to penalty under IRC § 6701;

e. engaging in any other activity subject to penalty under IRC §§ 6694, 6701, or any other penalty provision of the IRC; and

f. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Perry mail an executed copy of this injunction and a copy of the complaint to all persons for whom defendant has prepared a federal tax return or form since January 1, 2004. Perry shall mail the copies within 20 days of the date of this order, at his own expense, and must file with the Court a sworn certificate stating that he has complied with this requirement. The mailings shall not include any other documents or enclosures.

IT IS FURTHER ORDERED that Perry produce to counsel for the United States, within 20 days of the date of this order, a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom defendant has prepared federal tax returns, forms, or claims for refund since January 1, 2004; and

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor defendant's compliance with this injunction.

Prepared and submitted by:

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Consented and Agreed to:

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SO ORDERED, this 14 day of September, 2009

UNITED STATES DISTRICT JUDGE