

04-CV-00916-MAN

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
CENTRAL DIVISION

UNITED STATES OF AMERICA

Plaintiff,

v.

RONALD M. PAUL, individually and d/b/a
THE TAX CLINIC

Defendant.

Civil No. 2:04-cv-00916-RSL

Stipulated Permanent Injunction

Plaintiff, the United States, has filed a Complaint for Permanent Injunction against the defendant Ronald M. Paul d/b/a the Tax Clinic. Paul does not admit the allegations of the complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action. The Court does not make findings of fact except those stated in this Stipulated Permanent Injunction. Paul waives the entry of findings of fact and conclusions of law, and consents to the entry of this permanent injunction. The parties stipulate that this injunction neither precludes the Internal Revenue Service from assessing penalties against Paul for asserted violations of the Internal Revenue Code, nor precludes Paul from contesting any such penalties.

NOW, THEREFORE, it is accordingly ORDERED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. (I.R.C.) §§ 7402, 7407, and 7408.

Stipulated Perm. Injunction
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Washington, DC 20044
(202) 307-0170

2. The Court finds that Paul has neither admitted nor denied the United States' allegations that Paul has engaged in conduct that is subject to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701, or interferes with the proper administration of the internal revenue laws.

3. The Court finds that the Paul has consented to the entry of judgment for injunctive relief under I.R.C. §§ 7402, 7407, and 7408 to prevent him from (1) engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701 and (2) interfering with the administration and enforcement of the internal revenue laws.

4. The Court finds that entry of this Permanent Injunction neither precludes the Internal Revenue Service from assessing penalties against Paul for asserted violations of the Internal Revenue Code, nor precludes Paul from contesting any such penalties.

Order

Defendant Ronald M. Paul is enjoined and prohibited, individually and through any entity, from directly or indirectly:

A. Preparing or assisting in the preparation of any federal tax returns for any other person for compensation; and

B. Providing any tax advice or services for compensation, including providing consulting services:

C. Representing customers before the IRS:

D. Further engaging in any conduct subject to penalty under I.R.C. § 6694, i.e., preparing any part of a return or claim for refund that includes an unrealistic position;

E. Engaging in activity subject to penalty under I.R.C. § 6701, including advising with respect to, preparing, or assisting in the preparation of a document related to a material matter under the internal revenue laws that includes a position he knows will result in an understatement of tax liability;

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1 F. Engaging in conduct subject to penalty under I.R.C. § 6695, including failing to keep a
2 customer list and/or customer returns and to provide them to the IRS upon request;

3 G. Engaging in conduct subject to penalty under I.R.C. § 6695, including failing to sign
4 and place his tax-identification number on all tax returns he prepares;

5 H. Misrepresenting his qualifications and eligibility to practice before the IRS and his
6 experience or education as an income-tax-return preparer;

7 I. Guaranteeing refunds to customers;

8 J. Engaging in any other activity subject to penalty under I.R.C. §§ 6701, 6694, and
9 6695;

10 K. Advising his customers to ignore IRS correspondence and IRS summonses, and to
11 falsely tell the IRS that they lost records required to substantiate deductions; and

12 L. Engaging in any conduct that substantially interferes with the administration and
13 enforcement of the internal revenue laws.

14 Further, to monitor Defendants' compliance with this Order, the Government may engage
15 in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

1 This Court shall retain jurisdiction of this action for the purpose of implementing and
2 enforcing this Final Judgment and all additional decrees and orders necessary and appropriate to
3 the public interest.

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5 RONALD M. PAUL
6 Pro Se
7 1849 South 118th Street
8 Seattle, WA 98168
9 Tel: (206) 439-8821

/s/ Kristin H. Hodges
KRISTIN H. HODGES
Attorney for the United States
U.S. Department of Justice
PO Box 7238
Washington, DC 20044
Tel: (202) 307-0170
Fax: (202) 514-6770
Email: kristin.h.hodges@usdoj.gov

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11 So ORDERED this 15th day of February, 2005.

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13 ROBERT S. LASNIK
14 United States District Judge
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