UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA
2005 FEB -3 AM 8:16
LORETTA G. WHYTE
CLERK

UNITED STATES OF AMERICA, Plaintiff, v. TERRI P. DOCKERY, aka TERRI ANN DOCKERY Defendant.	)))))))))	Civil Action No. 05-0238 SECT. C MAG. 3

AGREED ORDER OF PERMANENT INJUNCTION

The United States commenced this action by filing a Complaint for Permanent Injunction, which seeks injunctive and other relief against the defendant, Terri P. Dockery, aka Terri Ann Dockery.

Defendant has waived the entry or making of findings of fact and conclusions of law, and consents to the entry of this Agreed Order of Permanent Injunction without admitting or denying any of the allegations of the complaint, except she admits that (i) she resides in Houma, Louisiana, (ii) she does business as a federal income tax preparer in Houma, Louisiana, and (iii) the Court has jurisdiction over her and over the subject matter of this action. Defendant also knowingly and voluntarily waives any right to appeal this Agreed Order of Permanent Injunction.

The Court holds that, as a matter of law, there is no basis in the Internal Revenue Code or other law for any such "mariner's tax deduction" that was contained in returns prepared by defendant.

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

1. The Court has jurisdiction over this action pursuant to Sections 1340 and 1345 of Title 28 of the United States Code, and Sections 7402, 7407, and 7408 of the Internal Revenue

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Code of 1986, as amended (26 U.S.C.) (the "Code").

2. The Court finds that defendant has neither admitted nor denied the United States' allegations that she has engaged in conduct that is subject to penalty under Code Sections 6694 and 6701, or that otherwise interferes with the enforcement of the internal revenue laws of the United States.

3. The Court finds that defendant has consented to the entry of a final judgment for injunctive relief pursuant to Code Sections 7402, 7407, and 7408, to prevent her from engaging in conduct subject to penalty under Code Sections 6694 and 6701.

4. Pursuant to Code Section 7407, it is further **ORDERED, ADJUDGED, AND DECREED** that defendant, individually and doing business as or through any other entity, and anyone in active concert or participation with her, including any agent, servant, or employee, is permanently enjoined, directly or indirectly, by the use of any means or instrumentality, from:

a. engaging in any conduct subject to penalty under Code Section 6694, *i.e.*, preparing any part of a return, amended return, or claim for refund that includes an unrealistic position, including, without limitation, a claim for a "mariner's deduction" or similar business expense deduction based on meals that are provided to an employee without cost;

b. assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;

c. engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

5. Pursuant to Code Sections 7402 and 7408, it is further **ORDERED, ADJUDGED, AND DECREED** that defendant, individually and doing business as or through any other entity, and anyone in active concert or participation with her, including any agent, servant, or employee, is permanently enjoined, directly or indirectly, by the use of any means or

instrumentality, from:

a. engaging in conduct subject to penalty under Code Section 6701, *i.e.*, preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that defendant knows will (if so used) result in understating the income tax liability of another person;

b. engaging in conduct that interferes with the administration or enforcement of the internal revenue laws, including preparing or assisting in preparing any return, amended return, refund claim, or other document to be filed with the IRS claiming a credit or refund based on the so-called "mariner's deduction" or purported per diem meal expenses for mariners.

6. It is further **ORDERED, ADJUDGED, AND DECREED** that defendant shall provide to counsel for the United States, within fourteen (14) days after entry of this Final Judgment, a complete list of the persons for whom she has prepared any federal income tax return, amended return, or refund claim containing or including a "mariner's deduction," from January 1, 2000 through the present, such list to include for each such person the name, address, phone number, e-mail address (if known), social security number or employer identification number, and the tax period(s) to which or for which such return, amended return, or refund claim relates.

7. It is further **ORDERED, ADJUDGED, AND DECREED** that, within twenty-one (21) days after entry of this Final Judgment, defendant shall file with the Clerk of this Court, with a copy provided to counsel for the United States, a sworn certificate of compliance, stating that she has complied with paragraph 6 of this Final Judgment.

8. It is further **ORDERED, ADJUDGED, AND DECREED** that defendant, at her own expense, shall contact all persons for whom she prepared a federal income tax return, amended return, or claim for refund that contained a "mariner's deduction," from January 1,

2000 through the present, and inform each such person of (i) the entry of this Final Judgment, (ii) the possibility of the imposition of penalties against them, and (iii) the possibility that the United States may seek to collect additional federal income taxes, penalties, and interest that they may owe.

9. It is further **ORDERED, ADJUDGED, AND DECREED** that this Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment and any and all additional decrees and orders necessary and appropriate to the public interest.

10. It is further **ORDERED, ADJUDGED, AND DECREED** that, to monitor the defendant's compliance with this Final Judgment, the Government may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

Each party shall bear its own costs, fees, and expenses of this action.

SO ORDERED this 1st day of February, 2005.

United States District Judge

Approved and Agreed:

Terri P. Dockery

Dated: Jan. 23, 2005

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Houma, LA 70360

Jim Letten
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Noreene Stehlik

Dated: Jan. 26, 2005

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