

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF INDIANA  
HAMMOND DIVISION

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. ) No. 2:20 CV 41  
 )  
 DANIEL P. BEWLEY, )  
 )  
 Defendant. )

AGREED ORDER AND PERMANENT INJUNCTION

The court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402 and 7407; and Federal Rules of Civil Procedure 37, 55, and 65, enters this judgment against Daniel P. Bewley. It is accordingly **ORDERED, ADJUDGED, and DECREED** that:

1. The court finds that Daniel P. Bewley (“Bewley”) has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 would not be sufficient to prevent Bewley’s interference with the proper administration of the tax laws, and that Bewley should be permanently enjoined from acting as an income tax return preparer.

2. The court finds that Bewley has engaged in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws, and that injunctive relief against him is appropriate to prevent the recurrence of that conduct pursuant to the court’s inherent equity powers and 26 U.S.C. § 7402(a);

3. The court, pursuant to 26 U.S.C. §§ 7402 and 7407, enters a permanent injunction prohibiting Bewley from engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 and from engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;

4. The court, pursuant to 26 U.S.C. §§ 7402 and 7407, enters a permanent injunction enjoining Bewley from, directly or indirectly:

a. Preparing or assisting in the preparation or filing of federal tax returns, amended returns, and other related federal tax documents and forms for anyone other than himself;

b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;

c. Owning, managing, controlling, working for, or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;

d. Providing office space, equipment, or services for, or in any other way facilitating the work of any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;

e. Advertising tax return preparation services through any medium, including print, online, and social media;

f. Maintaining, assigning, holding, using, or obtaining a Preparer Tax

Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

g. Representing any person in connection with any matter before the IRS;

h. Employing any person to work as a federal tax return preparer;

i. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer; and,

j. Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, 6695, and 6701, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

5. The court authorizes the United States to engage in post-judgment discovery to monitor Bewley' compliance with the terms of this injunction;

6. The court retains jurisdiction over this civil action for the purpose of enforcing the terms of the injunction entered against Bewley.

**SO ORDERED.**

Date: February 14, 2020

s/James T. Moody  
JUDGE JAMES T. MOODY  
UNITED STATES DISTRICT COURT