

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION**

UNITED STATES OF AMERICA,

Case No.: 3:16-cv-00252-DPJ-FKB

Plaintiff,

v.

CHRISTOPHER CHAMBERLIN individually
and doing business as C&T SERVICES, LLC,

Defendant.

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST CHRISTOPHER CHAMBERLIN**

The plaintiff, United States of America, has filed a Complaint for Injunctive Relief in this matter against defendant Christopher Chamberlin individually and doing business as C&T Services, LLC (hereinafter “Chamberlin”).

Defendant Chamberlin admits that this Court has jurisdiction over him and over the subject of this action.

Consistent with the terms of the Stipulation for Entry of Final Judgment of Permanent Injunction, Chamberlin consents to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction under 26 U.S.C. §§ 7402 and 7407 and agrees to be bound by its terms. Chamberlin waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Chamberlin understands that the permanent injunction will constitute the final judgment against him in this civil injunction action. Chamberlin waives any right he may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Chamberlin states that he enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

The United States and Chamberlin agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the Government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude Chamberlin from contesting his liability or guilt in any other matter or proceeding.

Chamberlin acknowledges that entry of this Stipulated Final Judgment 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 such taxes, interest or penalties.

Chamberlin agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Final Judgment 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. This Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
2. Christopher Chamberlin, and anyone in active concert or participation with him, is PERMANENTLY ENJOINED pursuant to I.R.C. §§ 7402(a) and 7407 from directly or indirectly:
 - (a) preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns, amended returns, or other

tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than Chamberlin;

(b) preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns or amended returns that he knows will result in an understatement of tax liability or the overstatement of federal tax refunds;

(c) engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6695; and

(d) engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

3. Christopher Chamberlin at his own expense:

(a) shall send by United States mail a copy of the final injunction entered against Chamberlin in this action, as well as a copy of the Complaint setting forth the allegations as to how Chamberlin fraudulently prepared federal income tax returns, to each person for whom he prepared federal income tax returns or any other federal tax forms after January 1, 2014;

(b) shall turn over to the United States copies of all returns or claims for refund that he prepared after January 1, 2014; and

(c) shall turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom he prepared returns after January 1, 2014 to the extent that this information is in his possession, custody, or control or in the possession, custody, or control of his agent or anyone acting on his behalf;

4. Christopher Chamberlin shall file a sworn statement with the Court evidencing Chamberlin's compliance with the foregoing directives described in paragraphs 3(a)-(c), within forty-five (45) days of entry of the final injunction in this action; and

5. Any and all Preparer Tax Identification Numbers, and Electronic Filing Identification Numbers held by, assigned to, or used by Christopher Chamberlin shall be immediately revoked; and

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Christopher Chamberlin and this action to enforce this injunction and that the United States is entitled to conduct discovery to monitor Christopher Chamberlin's compliance with the terms of any permanent injunction entered against him.

DONE AND ORDERED in Chambers at Jackson, Mississippi, this 4th day of October, 2016.

s/ Daniel P. Jordan III

UNITED STATES DISTRICT JUDGE

Consented to:

/s/ Pascale Guerrier

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