

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 3:18-cv-30-TCB
)	
v.)	
)	
LUCREZIA FINCH HENDERSON,)	
)	
)	
Defendant.)	
_____)	

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

Now before the Court is a Motion for Default Judgment against Lucrezia Finch Henderson. Based upon the well-pleaded allegations in the government’s complaint that are deemed admitted, the Court finds:

- A. Henderson has disregarded the requirements imposed upon her by the Internal Revenue Code and prepared returns for customers that Henderson knew understated the tax her customers owed and overstated refunds she claimed on their behalf.
- B. Henderson fabricated business losses on her customer’s returns to offset their income and claim a larger refund than they were entitled.
- C. For example, Henderson falsely reported on several customers’ returns that each had a business that earned \$0 in gross receipts and had tens of thousands of dollars in expenses.

- D. Henderson also falsely reported that her customers had education expenses in support of claims for education credits the customers were not eligible to claim.
- E. Henderson has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;
- F. Henderson has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct; and
- G. Henderson has repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct.

Accordingly, IT IS HEREBY ORDERED

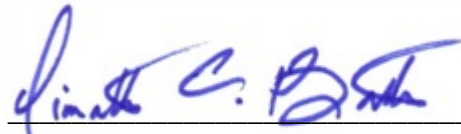
- A. Henderson and any other persons working in concert or participation with her from directly or indirectly are prohibited from:
 - a. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself;
 - b. Transferring, selling, or assigning her customer lists and/or other customer information;
 - c. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and/or 6701;
 - d. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

B. Henderson is ordered, at her own expense:

- a. To send by certified mail, return receipt requested, a copy of this injunction entered against Henderson in this action, as well as a copy of the Complaint setting forth the allegations as to how Henderson fraudulently prepared federal income tax returns, to each person for whom Henderson prepared federal income tax returns or any other federal tax forms after January 1, 2015;
 - b. To authorize revocation of all PTINs held by, assigned to, or used by Henderson pursuant to 26 U.S.C. § 6109, and the EFINs held by, assigned to, or used by Henderson;
 - c. To prominently post a copy of the injunction in Henderson's place of business where tax returns were prepared by Henderson;
 - d. To deliver a copy of the injunction to Henderson's employees, contractors, and vendors;
 - e. To file a sworn statement with the Court evidencing Henderson's compliance with the foregoing directives within forty-five (45) days of entry of this injunction; and
 - f. To keep records of Henderson's compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph C, *infra*; and
- C. The United States is permitted to monitor Henderson's compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

For the foregoing reasons, the Government's motion [5] for default judgment is granted.

SO ORDERED.

A handwritten signature in blue ink, appearing to read "Timothy C. Batten, Sr.", written over a horizontal line.

Timothy C. Batten, Sr.
United States District Judge