

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ANDREA S. NADEL, in her individual
capacity; ESTELLE NADEL, in her individual
capacity; and EZ ACCOUNTING & TAX
SERVICES, LLC,

Defendants.

CIVIL ACTION NO.: 4:19-cv-210

ORDER

Having considered the Complaint for Permanent Injunction, (doc. 1), and the Consent Motions for Permanent Injunction (docs. 12, 13) submitted by the United States and Andrea Nadel, and the United States and Andrea Nadel as the owner and registered agent of EZ Accounting & Tax Service, d/b/a Nadel's Tax + Accounting ("EZ Accounting"), the Court **GRANTS** the parties' Consent Motions, (docs. 12, 13), directs the Clerk of Court to **CLOSE** this case and enter the appropriate judgment, and finds as follows:

1. The United States of America filed the Complaint for Permanent Injunction pursuant to 26 U.S.C. §§ 7402 (a), 7407, and 7408 against Andrea Nadel, in her individual capacity and doing business as EZ Accounting, and Estelle Nadel in her individual capacity.
2. Andrea Nadel and EZ Accounting admit that, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402 (a).
3. Andrea Nadel and EZ Accounting, without admitting any allegations in the Complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of

the Federal Rules of Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms.

4. Andrea Nadel and EZ Accounting further understand and agree that:
 - a. The attached permanent injunction will be entered pursuant to Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
 - b. Andrea Nadel and EZ Accounting waive the right to appeal from the permanent injunction;
 - c. The parties will each bear their own costs, including any attorneys' fees or other expenses of litigation;
 - d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction;
 - e. If either Andrea Nadel or EZ Accounting violates the permanent injunction, Ms. Nadel and EZ Accounting may be subject to civil and criminal sanctions for contempt of court;
 - f. In addition to the specific directives in the permanent injunction, Andrea Nadel and EZ Accounting have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;
 - g. The United States may conduct full post-judgment discovery to monitor Andrea Nadel and EZ Accounting's compliance with the permanent injunction;
 - h. Entry of the permanent injunction resolves only this civil action, and neither precludes the Government from pursuing any other current or future civil or criminal

matters or proceedings, nor precludes Andrea Nadel or EZ Accounting from contesting their liability in any matter or proceeding.

Accordingly, **IT IS ORDERED and ADJUDGED** pursuant to 26 U.S.C. §§ 7402 (a), 7407, and 7408 that Andrea Nadel, individually, and doing business as EZ Accounting, and all persons and entities in active concert or participation with one or both of them, will be **PERMANENTLY ENJOINED** from directly or indirectly:

1. Owning or operating a tax return preparation business;
2. Preparing, filing, or assisting in the preparation or filing of federal income tax returns, amended returns, and other related documents and forms for any entity or person other than themselves;
3. Preparing, filing, or assisting in the preparation or filing of federal income tax returns that they know will result in the understatement of any tax liability or the overstatement of federal tax refunds;
4. Engaging in any activity subject to penalty under IRC §§ 6694, 6695, or 6701; and
5. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that the Andrea Nadel and EZ Accounting shall each:

1. Send by U.S. Mail and, if an email address is known, by email, a copy of the permanent injunction entered against them in this action within 30 days of entry of the permanent injunction to all persons for whom they prepared a federal tax return or amended tax return after January 1, 2014, but not enclose any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;

2. Turn over to the United States within 30 days a list with the name, address, telephone number, email address, and social security number of all persons for whom Andrea Nadel and EZ Accounting prepared returns or amended returns after January 1, 2014; and

3. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within 45 days of entry of the permanent injunction.

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor the Defendants' compliance with the permanent injunction.

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purposes of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

SO ORDERED, this 6th day of January, 2020.

A handwritten signature in blue ink, appearing to read "R. Stan Baker". The signature is stylized and cursive.

R. STAN BAKER
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF GEORGIA