

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:11-CV-02764-KOB
)	
LAKEISHA PEARSON,)	
)	
Defendant.)	

FINAL JUDGMENT AND PERMANENT INJUNCTION

In accordance with the memorandum of opinion entered contemporaneously with this order, the court ORDERS the following:

- A. The court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, PERMANENTLY ENJOINS Pearson and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her from directly or indirectly acting as a federal tax return preparer or otherwise directly or indirectly preparing or filing federal tax returns, amended returns, or other tax forms, including electronically-submitted tax forms, for others, from representing others before the IRS, and from advising anyone concerning federal tax matters;
- B. The court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, PERMANENTLY ENJOINS Pearson and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her from directly or indirectly assisting in the preparation

of federal tax returns or other tax forms, including electronically-submitted tax forms;

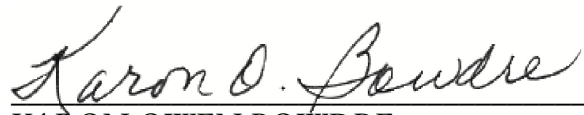
- C. The court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, PERMANENTLY ENJOINS Pearson and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her from directly or indirectly engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6701, including preparing, advising, or assisting in the preparation of any return or claim for refund, or any part of a return or claim for refund that she knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
- D. The court, pursuant to 26 U.S.C. §§ 7402 and 7407, PERMANENTLY ENJOINS Pearson and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her from directly or indirectly engaging in activity subject to penalty under 26 U.S.C. § 6695, including failing to supply a list of clients or provide copies of clients' tax returns to the Service on request;
- E. The court, pursuant to 26 U.S.C. § 7402, PERMANENTLY ENJOINS Pearson and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her from directly or indirectly engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

- F. The court, pursuant to 26 U.S.C. § 7402, ORDERS Pearson, at her own expense, to present a copy of this Judgment and Permanent Injunction Order to each person for whom she, or anyone at her direction or employ, prepared federal income tax returns from January 1, 2008, to the present, by sending a copy to each person by US mail or email;
- G. The court, pursuant to 26 U.S.C. § 7402, ORDERS Pearson to produce to counsel for the United States within 30 days of this Judgment and Permanent Injunction Order (1) a sworn statement evidencing her compliance with the foregoing directives; (2) a list that identifies by name, social security number, address, e-mail address, home telephone number and cellular telephone number and tax period(s) all persons for whom he has prepared federal tax returns or claims for refund since January 1, 2008; and (3) copies of all returns or claims for refund that she prepared, or directed the preparation of, for customers after January 1, 2008; and

H. The court, pursuant to 26 U.S.C. § 7402, authorizes the United States to monitor Pearson's compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure. The court retains jurisdiction over this matter to implement and enforce this Order and any additional orders necessary and appropriate to the public interest.

Costs are taxed to the defendant.

DONE and ORDERED this 26th day of January, 2012.


KARON OWEN BOWDRE
UNITED STATES DISTRICT JUDGE