

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Case No. 2:11-cv-246-WKW
v.)	
)	
PAUL E. FOSTER Jr.,)	
SHEREE MCDADE, d/b/a MIAMI TAX,)	
ADVANCE TAXES,INC., PAUL’S TAX,)	
)	
Defendants.)	

ORDER

Before the court is the United States’ unopposed Motion for Entry of Judgment (Doc. # 19), which the court construes as a motion for entry of order.¹ It is ORDERED that the motion is GRANTED, and based on the stipulation entered into between Paul E. Foster, Jr. and the United States, the Court finds as follows:

1. The United States filed a three-count complaint against Paul E. Foster, Jr. Count one of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7407. Count two of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7408. Count three of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7402.

¹ Final judgment will be entered at the conclusion of the United States’ action against Defendant Sheree McDade.

2. The parties agree as to the entry of permanent injunction, and the parties waive further findings of fact pursuant to Fed. R. Civ. P. 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

3. Paul E. Foster, Jr. has waived any right he may have to appeal from this order granting a permanent injunction.

4. Paul E. Foster, Jr. has entered into this motion for entry of judgment of permanent injunction voluntarily.

5. Paul E. Foster, Jr. has acknowledged that this order neither precludes the Internal Revenue Service from assessing penalties against him for asserted violations of the Internal Revenue Code, nor precludes him from contesting any such penalties.

6. This Court shall retain jurisdiction over this case for the purpose of implementing and enforcing this injunction.

7. This Court has jurisdiction over the parties and over the subject matter of this action.

Accordingly the Court enters this Permanent Injunction against Paul E. Foster, Jr., as follows:

a. Paul E. Foster, Jr. is permanently enjoined from preparing or filing, or assisting in preparing or filing, federal tax returns for other persons.

b. Paul E. Foster, Jr. is permanently enjoined from advising, counseling, assisting or instructing anyone about the preparation of a federal tax return.

c. Paul E. Foster, Jr. is permanently enjoined from owning, managing, controlling, advising, working for or volunteering for a tax-return-preparation business.

d. Paul E. Foster, Jr. is permanently enjoined from making, in connection with organizing or selling a plan or arrangement, a false or fraudulent statement regarding whether income can be excluded from a tax return or regarding the securing of any other tax benefit.

e. Paul E. Foster, Jr. is permanently enjoined from engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code.

f. Paul E. Foster, Jr. is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

g. Paul E. Foster, Jr. shall contact by mail all persons for whom he has prepared federal tax returns or assisted in preparing tax returns for the tax years 2006 and thereafter, and send them a copy of this Final Judgment of Permanent

Injunction and a copy of the Complaint, and certify to the Court within thirty days of entry of this Order, under penalty of perjury, that he has complied with this provision.

h. Paul E. Foster, Jr. shall provide to counsel for the United States a list of everyone for whom he has prepared (or helped to prepare) a federal tax return for tax year 2006 and thereafter, and certify to the Court within thirty days of entry of this Order that he has complied with this provision. This list shall include each person's name, address, email address, social security number, telephone number, and the tax year(s) for which a return was prepared.

i. Paul E. Foster, Jr. and the United States will bear his and its own costs, including attorney's fees.

DONE this 30th day of September, 2011.

/s/ W. Keith Watkins
CHIEF UNITED STATES DISTRICT JUDGE