

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case no. 2:11-cv-14068  
Hon. Bernard A. Friedman

CRYSTAL E. IRELAND, individually  
and doing business as MASTER MIND  
PREPARATION,

Defendant.

**ORDER OF PERMANENT INJUNCTION AGAINST CRYSTAL E. IRELAND**

Now before the Court is the Motion to Approve and Enter the Stipulated Permanent Injunction against Crystal E. Ireland stipulated to on March 7, 2013 (docket no. 41).

Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Crystal E. Ireland. This judgment of permanent injunction resolves only this civil injunction action against Crystal E. Ireland, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Crystal E. Ireland from contesting her liability or guilt in any other matter or proceeding.

Pursuant to the terms of the stipulated permanent injunction,

**IT IS HEREBY ORDERED** that Crystal E. Ireland, and anyone acting in concert or participation with her, is permanently enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) preparing or filing or helping to prepare or file a federal tax return that claims the Earned Income Tax Credit;

- (2) preparing or filing or helping to prepare or file any part of a federal tax return that claims the Earned Income Tax Credit;
- (3) assisting in, directing, or advising others with respect to the preparation or filing of a federal tax return that claims the Earned Income Tax Credit;
- (4) assisting in, directing, or advising others with respect to the preparation or filing of other documents or forms related to the Earned Income Tax Credit;
- (5) engaging in any other activity subject to penalty under Internal Revenue Code §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code, including but not limited to preparing Schedules C on federal income tax returns on which she knowingly fabricates income and/or expenses, preparing federal tax returns on which she knowingly claims a dependent who does not actually qualify as a dependent of the taxpayer, and preparing federal tax returns on which she fails to identify herself as the tax return preparer or falsely identifies a person other than herself as the paid preparer or which someone else signs as the paid preparer; and
- (6) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that Crystal E. Ireland shall contact, within 15 days of this Order of Permanent Injunction, by United States mail or e-mail, all persons for whom she prepared federal tax returns or claims for a refund for tax years 2007 through 2012, to inform them of the permanent injunction entered against her, including sending a copy of the Order of Permanent Injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and provide to counsel for the United States within 30 days a signed and dated certification that she so informed these persons.

**IT IS FURTHER ORDERED** that Crystal E. Ireland shall provide a copy of this Order of Permanent Injunction to all of her principals, officers, managers, employees, and independent contractors within 15 days of this Order, and provide to counsel for the United States within 30

days a signed and dated acknowledgment of receipt of this Order for each person to whom she provided a copy of this Order.

**IT IS FURTHER ORDERED** that Crystal E. Ireland shall, within 3 days of this Order of Permanent Injunction, post a full-sized (8 ½” by 11”), paper copy of this Order of Permanent Injunction upon the entrance to her place of business so that it is prominent and visible to the public. Ireland shall maintain a copy of this Order of Permanent Injunction upon the entrance until April 16, 2014.

**IT IS FURTHER ORDERED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this Order of Permanent Injunction Against Crystal E. Ireland.

**IT IS FURTHER ORDERED** that the Court shall retain jurisdiction over Crystal E. Ireland and over this action to implement and enforce this Order of Permanent Injunction Against Crystal E. Ireland.

**IT IS SO ORDERED.**

Dated: March 13, 2013

S/ Bernard A. Friedman

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BERNARD A. FRIEDMAN  
UNITED STATES DISTRICT JUDGE