

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF INDIANA

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
CYNTHIA E. HAWK, individually and )  
d/b/a GAIN TAX SERVICES, )  
)  
Defendant. )

Civil No. 1:13-cv-1083-TWP-DKL

**ORDER OF PERMANENT INJUNCTION**

Upon consideration of the parties' Joint Motion for Entry of Order of Permanent Injunction, it is hereby ORDERED that the Motion is **GRANTED**.

WHEREAS, the parties have stipulated and agreed:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Cynthia E. Hawk, individually and doing business as Gain Tax Services. Cynthia E. Hawk, individually and doing business as Gain Tax Services, does not admit the allegations in the Complaint, except that she admits that this Court has jurisdiction over her and over the subject matter of this action.

2. Cynthia E. Hawk, individually and doing business as Gain Tax Services, voluntarily consents to entry of this Order of Permanent Injunction and agrees to be bound by its terms. The parties waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408. The parties agree that this Order of Permanent Injunction is entered under Fed. R. Civ. P. 65 and is the final judgment in this matter. Cynthia E. Hawk, individually and doing business as Gain Tax Services, waives any rights she may have to appeal from this Order of Permanent Injunction.

3. The parties further agree that entry of this Order of Permanent Injunction neither precludes the Internal Revenue Service from assessing penalties against Cynthia E. Hawk, individually and doing business as Gain Tax Services, for asserted violations of the Internal Revenue Code nor precludes her from contesting any such penalties. The parties agree that entry of this Order of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Cynthia E. Hawk, individually and doing business as Gain Tax Services, from contesting her liability in any matter or proceeding.

Accordingly, it is hereby **ORDERED, ADJUDGED, and DECREED** that:

- I. **IT IS HEREBY ORDERED** that, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Cynthia E. Hawk, individually and doing business as Gain Tax Services, and her representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with her, are **PERMANENTLY ENJOINED** from directly or indirectly :
  - A. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than Cynthia E. Hawk;
  - B. Preparing or assisting in preparing federal tax returns that she knows or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
  - C. Engaging in any activity subject to penalty under 26 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which penalizes preparers who claim the Earned Income Tax

Credit for their customers without first complying with the due diligence requirements imposed by Treasury regulations;

D. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and

E. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

II. **IT IS FURTHER ORDERED** that, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Cynthia E. Hawk shall contact, within fifteen days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she has prepared federal tax returns or claims for a refund for tax years 2008 through 2012 to inform them of the permanent injunction entered against her;

III. **IT IS FURTHER ORDERED** that, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Cynthia E. Hawk shall turn over to counsel for the United States, within fifteen days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for a refund for tax years 2008 through 2012; and

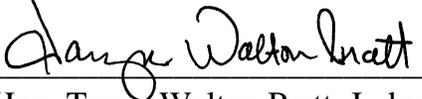
IV. **IT IS FURTHER ORDERED** that, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Cynthia E. Hawk shall provide a copy of the Court's Stipulated Order of Permanent Injunction to all of Hawk's principals, officers, managers, employees, and independent contractors within fifteen days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of

receipt of the Court's order for each person whom Hawk provided a copy of the Court's order.

- V. **IT IS FURTHER ORDERED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction.

**IT IS SO ORDERED.**

Date: 07/30/2013

  
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Hon. Tanya Walton Pratt, Judge  
United States District Court  
Southern District of Indiana

Service of this proposed order will be made electronically on all ECF-registered counsel of record via email generated by the Court's ECF system.