

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA**

UNITED STATES OF AMERICA,)

)

Plaintiff,)

)

v.)

Case No. 2:10-CV-2330-VEH

)

DOUGLAS E. DENT,)

)

Defendant.)

AGREED FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America (“United States”), has filed a Complaint for Permanent Injunction and Other Relief in this matter against the defendant, Douglas E. Dent (“Dent”) (Doc. 1). Without admitting the allegations in the Complaint, Dent consents to entry of this Final Judgment of Permanent Injunction without further notice, waives the entry of findings of fact and conclusions of law, and waives any right he may have to appeal from this Final Judgment of Permanent Injunction.

Now therefore, it is accordingly **ORDERED, ADJUDGED and DECREED** that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a), 7407, and 7408.

2. Douglas E. Dent has consented to the entry of judgment for injunctive relief pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 as set forth herein.

3. Douglas E. Dent, individually and doing business as or through any entity, and anyone acting in concert with him who has actual notice of this injunction, is permanently enjoined, directly or indirectly, from:

- (a) Preparing or filing, or assisting in or directing the preparation or filing of, any federal tax return for any other person or entity;
- (b) Engaging in conduct subject to penalty under 26 U.S.C. § 6694, 6695, or 6701, including, but not limited to, preparing or filing tax returns or other documents that Dent knows would result in the understatement of tax liability;
- (c) Preparing his own federal income tax returns that falsely claim interest income and income tax withholding based on amounts shown in a false Schedule B or Form 1099-OID; and
- (d) Engaging in any other similar conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws, including preparing or filing, or assisting in the preparation or filing, of false IRS Forms 56 that improperly name fiduciaries of taxpayers.

4. Douglas E. Dent shall contact by mail all persons for whom he has prepared a federal tax return since January 1, 2008, and enclose a copy of this Final Judgment of Permanent Injunction, and file with the Court within fifteen days from the date on

which this judgment is entered a certificate, signed under penalty of perjury, that he has done the acts required by this paragraph 4.

5. Douglas E. Dent shall provide to counsel for the United States a list of all persons (including names, addresses, and social security numbers) for whom he has prepared a federal tax return since January 1, 2008, and file with the Court within fifteen days from the date on which this judgment is entered a certificate, signed under penalty of perjury, that he has done the acts required by this paragraph 5.

6. The United States is permitted to engage in post-judgment discovery in order to ensure compliance with the permanent injunction.

7. This Court expressly retains jurisdiction over this action for the purpose of enforcing this Final Judgment.

There being no just reason for delay, the Clerk is **DIRECTED** to enter this Final Judgment forthwith. Further, there being no further issues for this court to resolve, the Clerk is **DIRECTED** to close this file.

DONE and **ORDERED** this the 24th day of September, 2010.



VIRGINIA EMERSON HOPKINS
United States District Judge

Agreed and submitted by:

JOYCE WHITE VANCE
United States Attorney

/s/ Martin M. Shoemaker
MARTIN M. SHOEMAKER
Ga. Bar 001340
U.S. Dept. of Justice, Tax Division
Post Office Box 7238
Washington, D.C. 20044
Telephone: (202) 514-6491
Fax: (202) 514-6770
martin.m.shoemaker@usdoj.gov
Attorney for Plaintiff, U.S.A.

/s/ Douglas E. Dent
DOUGLAS E. DENT