

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 11-80041-CIV-DIMITROULEAS

UNITED STATES OF AMERICA,

Plaintiff,

vs.

GEORGIA GAINES,

Defendant.

FINAL ORDER APPROVING AND ENTERING CONSENT JUDGMENT

THIS CAUSE is before the Court upon the Joint Motion for Entry of Final Judgment of Permanent Injunction by Consent [DE-3], and the Court having reviewed the pleadings and papers filed in this cause, being advised that the parties hereto seek the Court's approval and entry of the Consent Judgment entered into by the parties, it is hereby

ORDERED AND ADJUDGED that:

1. The Consent Judgment [DE-3], filed with the Court on January 12, 2011, is hereby **ENTERED** and **APPROVED**, with the Court retaining jurisdiction over this matter for the purpose of enforcement of the Consent Judgment;
2. The above-styled cause is hereby **DISMISSED with prejudice**, with the parties bearing their own costs;
3. The Clerk shall **CLOSE** this case and **DENY** all pending motions as moot.

DONE AND ORDERED in Chambers at Ft. Lauderdale, Broward County, Florida, this
13th day of January, 2011.


WILLIAM P. DIMITROULEAS
United States District Judge

Copies furnished to:

Counsel of record

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CIVIL ACTION NO.

UNITED STATES OF AMERICA,

Plaintiff,

v.

GEORGIA GAINES,

Defendant.

**JOINT MOTION FOR ENTRY OF FINAL JUDGMENT OF
PERMANENT INJUNCTION BY CONSENT**

The United States and Georgia Gaines jointly move the Court to enter a Final Judgment of Permanent Injunction. If this Court enters an injunction in accordance with the terms agreed to by all parties and outlined below, the Government's claims in the above-captioned case against Georgia Gaines will be completely resolved. As grounds for this motion, the parties state:

1. The United States filed a two-count complaint against Georgia Gaines. Count one of the complaint seeks injunctive relief in accordance with 26 U.S.C. §§ 7407 and 7408, count two of the complaint seeks injunctive relief in accordance with 26 U.S.C. § 7402.

2. The United States and the defendant, Georgia Gaines, jointly move this Court to enter a Final Judgment of Permanent Injunction with the terms outlined in paragraph 8, below.

3. Georgia Gaines waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407, 7408.

4. Georgia Gaines waives any right she may have to appeal from the Final Judgment of Permanent Injunction.

5. Georgia Gaines states that she enters into this motion for entry of final judgment of permanent injunction voluntarily.

6. Georgia Gaines acknowledges that an entry of this Final Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against her for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such taxes, interest, or penalties.

7. Georgia Gaines agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this injunction.

8. Defendant, Georgia Gaines, admits that this Court has jurisdiction over her and over the subject matter of this action and consents to the entry, without further notice, of a Final Judgment of Permanent Injunction, with the following terms:

a. Georgia Gaines is permanently enjoined from preparing or filing, or assisting in preparing or filing federal tax returns for other persons.

b. Georgia Gaines is permanently enjoined from advising, counseling, assisting, or instructing anyone about the preparation of a federal tax return.

c. Georgia Gaines is permanently enjoined from owning, managing, controlling, working for, or volunteering for a tax-return-preparation business.

d. Georgia Gaines 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 securing of any other tax benefit.

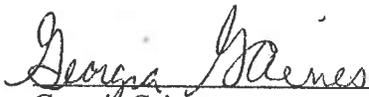
e. Georgia Gaines is permanently enjoined from engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision in the Internal Revenue Code.

f. Georgia Gaines is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

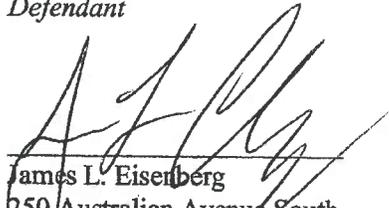
g. The United States and Georgia Gaines respectfully request that judgment be entered against Gaines and in favor of the United States in accordance with the attached Final Judgment of Permanent Injunction. Entry of the requested order will resolve the United States' claims in the above-captioned case.

h. All parties have agreed to bear their own costs.

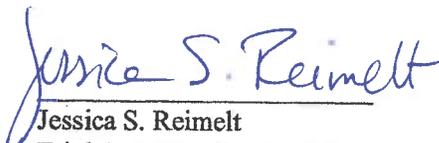
Consented to and submitted by,


Georgia Gaines
Defendant

Date 1-4-2011


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Date 1/4/2011


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Date 1/11/11