

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 2:12-cv-03453-CCC-JAD
	)	
JOSEPH W. GALLAGHER,	)	
	)	
Defendant.	)	

**FINAL STIPULATED PERMANENT INJUNCTION AND ORDER**

The United States of America has filed a complaint for permanent injunction against Joseph W. Gallagher. The parties hereby stipulate as follows:

1. Gallagher understands that this Stipulated Permanent Injunction and Order constitutes the final judgment in this matter, and waives any and all right to appeal from this judgment. The parties also waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52.

2. Gallagher consents to the entry of this Stipulated Permanent Injunction and Order under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407 and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal. Gallagher also waives his right to be personally served with the Complaint in this matter, as he and his attorney have been provided with a copy of the Complaint. Gallagher understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

3. The parties agree that entry of this Stipulated Permanent Injunction and Order 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 Gallagher from contesting his liability in any matter or proceeding.

Accordingly, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).

B. Gallagher has voluntarily consented to the entry of this permanent injunction and agrees to be bound by its terms.

C. Pursuant to I.R.C. §§ 7402(a), 7407 and 7408, Gallagher, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with him, is permanently enjoined from, directly or indirectly:

- (1) 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 other persons;
- (2) Advising, assisting, counseling, or instructing anyone about the preparation or filing of a federal income tax return;
- (3) Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6701, or any other penalty provision in the I.R.C.; or
- (4) Otherwise engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws.

D. Within thirty (30) days of the entry of this Stipulated Permanent Injunction and Order, Gallagher is ordered to send by U.S. Mail a copy of this Stipulated Permanent Injunction and Order to the last known address of all persons for whom he prepared or helped to prepare federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2009. Gallagher may include a cover letter, the contents of which must be preapproved by the Department of Justice or the Court. Otherwise, Gallagher shall include no other documents with the Order. Within thirty-five (35) days of the entry of this Stipulated Permanent Injunction and

Order, Gallagher shall file a certificate of compliance with the Court signed under penalty of perjury and stating that he has complied with this paragraph.

E. Within thirty (30) days of the entry of this Stipulated Permanent Injunction and Order, Gallagher is ordered to produce to counsel for the United States a complete list of all persons identified in paragraph D, identifying each person's name, social security number, address, e-mail address, and telephone number, and the tax period(s) for which Gallagher has prepared a tax-related document for that person.

F. Within thirty (30) days of the entry of this Stipulated Permanent Injunction and Order, Gallagher is ordered to provide a copy of this Stipulated Permanent Injunction and Order to any of his employers, employees, and/or independent contractors. Gallagher is further ordered to provide to counsel for the United States, within thirty-five (35) days of the entry of this Stipulated Permanent Injunction and Order, a signed and dated acknowledgment of receipt from each person to whom he has provided such a copy.

G. The United States is permitted to engage in discovery after the entry of this Stipulated Permanent Injunction and Order to ensure Gallagher's compliance with its terms.

H. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Stipulated Permanent Injunction and Order.

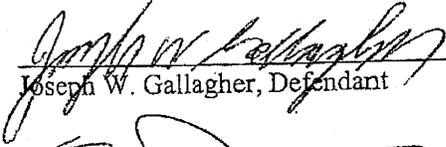
SO ORDERED this 27<sup>th</sup> day of June, 2012.

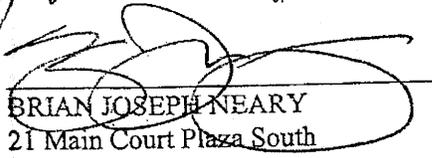


JUDGE CLAIRE C. CECCHI  
United States District Court

Consented and Agreed to:

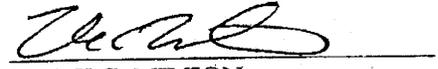
Dated: 6-5-2012

  
Joseph W. Gallagher, Defendant

  
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Dated: 6-5-2012

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