

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 3:09-cv-169-J-34MCR

SHIRLEY CLARK, individually and doing
business as NICHET CORPORATION,

Defendant.

ORDER

THIS CAUSE is before the Court on the parties' Joint Motion for Entry of Final Judgment of Permanent Injunction by Consent (Doc. No. 14; Joint Motion), filed on January 6, 2010. Plaintiff filed a three-count complaint against Defendant seeking injunctive relief. See Joint Motion at 1. The parties jointly request that the Court enter a Final Judgment of Permanent Injunction. See id. Defendant 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, and 7408. See id. at 2. Defendant waives any right she may have to appeal from the Final Judgment of Permanent Injunction. See id. Defendant states that she enters into the Joint Motion requesting the Final Judgment of Permanent Injunction voluntarily. See id. Defendant acknowledges that entry of the Final Judgment of Permanent Injunction 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. See id. Defendant agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing the Final Judgment of Permanent Injunction. See id. Furthermore, Defendant admits and this Court independently finds that the Court has jurisdiction over Defendant and over the subject matter of this action. See id. In accordance with the agreements reflected in the Joint Motion, Defendant consents to the entry, without further notice, of the Final Judgment of Permanent Injunction. See id.

The Court having considered the Joint Motion,

IT IS ORDERED AND ADJUDGED THAT:

1. The parties' Joint Motion is **GRANTED**.
2. The Clerk of the Court is directed to enter Final Judgment of Permanent Injunction against Defendant and in favor of Plaintiff with the following terms:
 - a. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407, and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) ("IRC").
 - b. Shirley Clark is permanently enjoined from preparing or filing, or assisting in preparing or filing federal tax returns for other persons.
 - c. Shirley Clark is permanently enjoined from advising, counseling, assisting, or instructing anyone about the preparation of a federal tax return.

- d. Shirley Clark is permanently enjoined from owning, managing, controlling, working for, or volunteering for a tax-return-preparation business.
- e. Shirley Clark is permanently enjoined from making, in connection with organizing or selling a plan or arrangement, a false or fraudulent statement regarding the excludibility of income or securing of any other tax benefit.
- f. Shirley Clark is permanently enjoined from engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision in the Internal Revenue Code.
- g. Shirley Clark is permanently enjoined from engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.
- h. Shirley Clark shall contact by mail all persons for whom she has prepared federal tax returns or assisted in preparing tax returns for the tax years 2004 and thereafter, and send them a copy of the Court's Order at docket entry number 15, the Final Judgment of Permanent Injunction and a copy of the Complaint, and certify to the Court within thirty days of entry of the Final Judgment of Permanent Injunction that she has complied with this provision.
- i. Shirley Clark shall provide to the United States a list of everyone for whom she has prepared (or helped to prepare) a federal tax return for

tax year 2004 and thereafter, and certify to the Court within thirty days of entry of the Final Judgment of Permanent Injunction that she has complied with this provision. This list shall include each person's name, address, social security number, telephone number, and the tax year(s) for which a return was prepared.

3. The Court shall retain jurisdiction for the purpose of implementing and enforcing the Final Judgment of Permanent Injunction entered in this action.
4. The parties shall bear their own costs.
5. The Clerk of the Court is directed to terminate all pending motions and deadlines and close the file.

DONE AND ORDERED at Jacksonville, Florida, this 8th day of April, 2010.


MARCIA MORALES HOWARD
United States District Judge

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Copies to:

Counsel of Record

Pro Se Parties