

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
AUGUSTA DIVISION

United States of America,)
)
 Plaintiff,)
)
 v.)
)
 Endia Delores Nipper and Jessie)
 Mackie, individually and d/b/a TDNS)
 Tax Services,)
)
 Defendants.)
)
 _____)

Case No. 1:10-cv-00131-JRH-WLB

**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST ENDIA DELORES
NIPPER AND JESSIE MACKIE, INDIVIDUALLY AND D/B/A TDNS TAX SERVICES**

Pursuant to the stipulation of defendants Endia Delores Nipper and Jessie Mackie, individually and d/b/a TDNS Tax Services, and for good cause shown, it is:

ORDERED AND ADJUDGED as follows:

1. Pursuant to 26 U.S.C. §§7402(a) and 7407, Defendants Endia Delores Nipper and Jessie Mackie are permanently enjoined from:

a) Preparing, filing or assisting in the preparation or filing of any federal income tax return or claim for refund for any other person or entity;

b) Providing any tax advice or services for compensation, including preparing or filing returns or claims for refund, providing consultative services, or representing customers;

c) Engaging in conduct subject to penalty under IRC §§ 6694, 6695 or 6701, including preparing or filing a return or claim for refund that includes an unrealistic

or frivolous position, preparing or filing a return that willfully or recklessly understates a tax liability, or preparing or filing a claim for refund that willfully or recklessly overstates a tax refund; or

d) Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws through the preparation or filing of false tax returns;

2. Defendants Endia Delores Nipper and Jessie Mackie shall not work in any business as a tax return preparer nor shall they operate or have any role in any business that is involved in tax return preparation, including TDNS Tax Services. Defendants Endia Delores Nipper and Jessie Mackie shall not have any ownership in any business that is involved in tax return preparation, including TDNS Tax Services. However, Defendants may continue to retain their ownership interests in TDNS Tax Services, but as long as either Defendant retains any ownership interest in TDNS Tax Services, TDNS Tax Services must remain closed and must not conduct any business.

3. Defendants Nipper and Mackie cannot sell their ownership interests in TDNS Tax Services to any person or entity that is not approved in advance by the IRS. Once Defendants sell their entire ownership interests in TDNS Tax Services, TDNS Tax Services may then reopen. It is then permitted to operate in its current location and with its current name under the new management and ownership. TDNS Tax Services is not permitted to employ, contract with or otherwise use any tax return preparers who are not approved in advance by the IRS. Endia Delores Nipper, who owns the building occupied by TDNS Tax Services, is permitted to collect rent from any future owners of TDNS Tax Services at a reasonable market rate.

4. Defendants Endia Delores Nipper and Jessie Mackie also shall not operate any type of business that is physically located within or adjacent to any business that is involved in the preparation of tax returns, including TDNS Tax Services.

5. Defendants will provide the IRS with their client lists, which they are required by law to maintain, for the last three years within 30 days of entry of this judgment. If Defendants have kept copies of tax returns in lieu of clients lists, then Defendants will make the copies of the returns for the last three years available to the IRS for inspection within 30 days of entry of this judgment.

6. The United States is authorized to monitor Defendants' compliance with the permanent injunction and to conduct post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

DONE and **ORDERED** in Augusta, Georgia on May 26, 2011

Date: _____

5/26/11



J RANDAL HALL
United States District Judge

Copies furnished:

All Counsel of Record