

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION**

**UNITED STATES OF AMERICA**

**PLAINTIFF**

**v.**

**CAUSE NO. 1:23-cv-341-LG-BWR**

**GENA MICHELLE HALL**

**DEFENDANT**

**PERMANENT INJUNCTION**

**BEFORE THE COURT** is the parties' [4] Joint Motion for Entry of Permanent Injunction by Consent against Gena Michelle Hall. For good cause shown therein, upon the parties' motion:

**IT IS THEREFORE ORDERED AND ADJUDGED** that the parties' [4] Joint Motion for Entry of Permanent Injunction by Consent against Gena Michelle Hall is hereby **GRANTED**.

**IT IS FURTHER ORDERED AND ADJUDGED** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that Gena Michelle Hall is **PERMANENTLY ENJOINED** from directly or indirectly:

1. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself.
2. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any

electronically submitted tax returns or tax-related documents, for any entity or person other than herself.

3. Owning, managing, assisting, or working at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents.
4. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN).
5. Training, advising, counselling, instructing, or teaching anyone about the preparation of federal tax returns.
6. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
7. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED AND ADJUDGED** that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

**IT IS FURTHER ORDERED AND ADJUDGED** that the Court will retain jurisdiction over this action for the purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

**SO ORDERED AND ADJUDGED** this the 3rd day of January, 2024.

*s/ Louis Guirola, Jr.*

LOUIS GUIROLA, JR.  
UNITED STATES DISTRICT JUDGE