

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

MELINDA JACOB, Individually and
d.b.a. MELINDA JACOB TAX SERVICES,
LLC,

Defendants.

No. 1:24-cv-04291

STIPULATED ORDER AND JUDGMENT OF PERMANENT INJUNCTION

Plaintiff the United States of America and Defendant Melinda Jacob, Individually and d.b.a. Melinda Jacob Tax Services, LLC (collectively, the “Parties”) stipulate to the entry of an Order and Judgment of Permanent Injunction as follows:

1. The United States filed a complaint against Defendant seeking a permanent injunction under 26 U.S.C. §§ 7402(a) and 7407.
2. The Parties agree that the Court should enter a permanent injunction against Defendant in a form identical or substantially similar to the language contained in this injunction.
3. Defendant admits this Court has subject matter jurisdiction and that she is subject to the Court’s personal jurisdiction.
4. The Parties waive entry of findings of fact and conclusions of law.
5. The Parties understand and agree that the judgment and order of permanent injunction will be entered under Federal Rule of Civil Procedure 65 and will constitute the final judgment against Defendant in this matter. The Parties waive the right to appeal from this

judgment and agree that they will bear their own respective costs, including any attorney's fees or other expenses of this litigation.

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

It is hereby ORDERED:

1. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, Defendant Melinda Jacob, Individually and d.b.a. Melinda Jacob Tax Services, LLC, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her, is permanently enjoined from directly or indirectly:

- A. Preparing or assisting in the preparation or filing, or directing the preparation, of federal tax returns, amended returns, and other related documents and forms for anyone other than herself;
- B. advising, counseling, or instructing anyone about the preparation of a federal tax return;
- C. owning, managing, controlling, working for, assisting or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- D. working or volunteering for a division of an entity in which that division is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- E. advertising tax return preparation services through any medium, including print, online, and social media;
- F. maintaining, assigning, transferring, holding, using, obtaining, or renewing a PTIN or an EFIN;

- G. representing any person in connection with any matter before the IRS;
- H. employing any person to work as a federal tax return preparer to prepare returns for someone other than herself or her legal business;
- I. engaging in a business whose primary focus is providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
- J. referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
- K. selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Jacob generated by her tax return preparation activities, including, but not limited to, customer lists; and,
- L. engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694 and/or 6695, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

2. Pursuant to I.R.C. (Title 26) §§ 7402(a) and 7407, Defendant agrees and is hereby ordered to prominently post at all physical locations, if any, where she conducts any type of business, at her own expense and within 30 days of the Court's order, a copy of this order of permanent injunction, as well as a sign (with dimensions of at least 12 by 24 inches) saying as follows: "Melinda Jacob, individually and doing business as Melinda Jacob Tax Services, LLC, will no longer be serving as federal tax return preparers, per Court order." Defendant is further ordered to prominently post an electronic copy of the permanent injunction on any website or

social media site or social media profile that Jacob maintains or creates over the next five years, so long as that profile was or is used to advertise tax preparation services.

3. Pursuant to I.R.C. §§ 7402(a) and 7407, Defendant agrees and is hereby ordered to produce to counsel for the United States, within 30 days of the Court's order, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Defendant prepared federal tax returns or claims for a refund, for tax years beginning with 2019 and continuing through this litigation.

4. Pursuant to I.R.C. §§ 7402(a) and 7407, Defendant agrees and is hereby ordered within 30 days of receiving the Court's order to email, if an email address is known, or otherwise send by U.S. mail to, all persons for whom Jacob has prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2019, as well as all employees or independent contractors Jacob has hired since January 1, 2019, a copy of this order of permanent injunction, with no other text, enclosures, or attachments unless approved in writing by the Department of Justice, and a copy of the complaint filed in this action.

5. Pursuant to I.R.C. §§ 7402(a) and 7407, Defendant agrees and is hereby ordered to file, within 45 days of receiving the Court's order, a declaration, signed under penalty of perjury, confirming that she received a copy of the Court's order and is in compliance with the terms described in Paragraphs 1 through 4 of this Stipulation and Order.

6. The United States is authorized to take post-judgment discovery from Defendant in order to monitor and ensure her compliance with this Stipulation and Order.

7. This Court shall retain jurisdiction over Defendant and over this action to enforce this injunction entered against her.

IT IS SO ORDERED this 16th day of July, 2024:

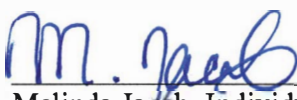
s/ Ramon E. Reyes, Jr
HON. RAMON E. REYES, JR.
UNITED STATES DISTRICT JUDGE, EDNY

APPROVED AS TO FORM AND CONTENT BY:

UNITED STATES OF AMERICA, Plaintiff
By its attorneys:

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Melinda Jacob, Individually and D.B.A. Melinda Jacob
Tax Services, LLC, Defendant


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