

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Civil No. 5:18-cv-19-DCB-MTP

JEREMIAH FRANKLIN, individually and
d/b/a J PRO TAX SERVICES,

Defendant.

STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND
PERMANENT INJUNCTION ORDER

Plaintiff United States and defendant Jeremiah Franklin (“Franklin”), doing business as J Pro Tax Services (“J Pro”) (the “Parties”), stipulate and agree as follows:

1. On February 16, 2018, the United States filed a Complaint for Permanent Injunction pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 against Franklin.
2. Franklin admits that this Court has subject matter and personal jurisdiction over him.
3. The Parties stipulate to resolve this matter through a Consent Judgment and Permanent Injunction Order, and hereby consent to entry of final judgment and entry of the following Permanent Injunction Order in the above-captioned case.
4. Entry of this Consent Judgment and Permanent Injunction Order will resolve 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 Franklin from contesting liability in any such matter or proceeding.

5. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

6. The Parties understand and agree that the Permanent Injunction Order will be entered under Federal Rule of Civil Procedure 65 and will constitute the final judgment 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.

7. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction Order. Franklin understands that if he violates the Permanent Injunction Order, he may be subject to civil and criminal sanctions for contempt of court.

8. Franklin consents, without further proceedings, to immediate revocation of all Preparer Tax Identification Numbers ("PTINs") and Electronic Filing Identification Numbers ("EFINs") held by, assigned to, or used by Franklin or J Pro.

PERMANENT INJUNCTION ORDER

A. **IT IS HEREBY ORDERED** that Jeremiah Franklin, doing business as J Pro Tax Services, is **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, effective from the date of entry of this Order, 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 any person or entity other than himself;
2. Owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business or customer list;

3. Maintaining, transferring, assigning, holding, using, or obtaining a PTIN or an EFIN; and
4. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. **IT IS FURTHER ORDERED** that Franklin shall, without further proceedings, immediately close all tax return preparation stores that he owns directly or through any entity, whether those stores do business as J Pro Tax Services or operate under any other name.

C. **IT IS FURTHER ORDERED** that, within 30 days of the Court's order, Franklin shall send by U.S. mail or email a copy of this Permanent Injunction Order to each person for whom he prepared federal tax returns or any other federal tax forms after January 1, 2013.

D. **IT IS FURTHER ORDERED** that, within 30 days of the Court's order, Franklin shall file with the court a sworn certificate evidencing Franklin's compliance with paragraphs 1-4 above.

E. **IT IS FURTHER ORDERED** that Franklin is ordered to file with the Court and serve on counsel for the United States, within 30 days of the Court's order, a certification signed under penalty of perjury by Franklin stating that he has received the executed copy of this order.

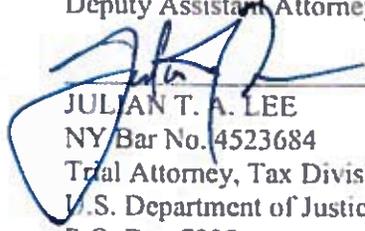
F. **IT IS FURTHER ORDERED** that the United States may monitor Franklin's compliance with the injunction and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure in order to monitor compliance with the Court's injunction.

G. **IT IS FURTHER ORDERED** that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

H. **IT IS FURTHER ORDERED** that the Clerk shall enter final judgment in favor of the United States and against Franklin.

Approved as to form and content,

DAVID HUBBERT
Deputy Assistant Attorney General



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Jeremiah Franklin
Defendant

DATED: 2-16-18

DATED: 2/16/18

THE FOREGOING STIPULATION FOR ENTRY OF CONSENT JUDGMENT AND PERMANENT INJUNCTION ORDER IS HEREBY APPROVED,

SO ORDERED this 5th day of April, 2018.

s/David Bramlette

United States District Judge