

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 1:17-cv-00322
Plaintiff,)	
)	Hon. John J. Tharp, Jr.
v.)	
)	
KATHLEEN SIMS-CRAWFORD and)	
KSC BUSINESS SUPPORT SERVICES, INC.,)	
)	
Defendants.)	
_____)	

**JUDGMENT OF PERMANENT INJUNCTION AGAINST DEFENDANTS
KATHLEEN SIMS-CRAWFORD AND KSC BUSINESS SUPPORT SERVICES, INC.**

Upon the stipulation of the plaintiff United States of America and defendant Kathleen Sims-Crawford, individually and doing business as KSC Business Support Services, Inc. (“KSC”), filed August 29, 2018 (Dkt. No. 58), judgment of permanent injunction is entered as follows:

1. Kathleen Sims-Crawford and anyone acting in concert or participation with her will be permanently enjoined pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, effective from entry of the Court’s Order of Permanent Injunction, from directly or directly:
 - A. Preparing, filing, or assisting in the preparation or filing of federal tax returns, amended returns, and other federal tax documents and forms for anyone other than herself;
 - B. Advising, counseling, or instructing anyone about the preparation of a federal tax return or other federal tax documents or forms;
 - C. Owning, managing, controlling, working for, or volunteering for any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;
 - D. 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 returns or other federal tax documents or forms for others or representing persons before the IRS;

- E. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- F. Representing any person or entity other than herself in connection with any matter before the IRS;
- G. Referring any person, for compensation or otherwise, to a particular tax-return preparation business;
- H. Advertising any tax return preparation services through any medium, including in print, online, or via social media;
- I. Employing, managing, or supervising any other person in the preparation or filing of federal tax returns, amended returns, and any other federal tax documents and forms or in representing persons before the IRS; and
- J. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

2. Kathleen Sims-Crawford, her officers, agents, servants, employees, attorneys, and anyone in active concert or participation with her or with them, are enjoined from directly or indirectly operating KSC as a going business that prepares federal tax returns and from advertising KSC in print, online and/or via social media as a business that prepares federal tax returns.

3. KSC will be permanently enjoined pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from directly or indirectly engaging in the business of, or employing any person to engage in the business of:

- A. Preparing or assisting in the preparation or filing of federal tax returns, amended returns, and other federal tax documents and forms;
- B. Advising, counseling, or instructing anyone about the preparation of a federal tax return, amended returns, or other federal tax documents or forms;

- C. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- D. Representing customers in connection with any matter before the IRS;
- E. Referring any person, for compensation or otherwise, to a particular tax-return preparation business;
- F. Advertising any tax return preparation services through any medium, including in print, online, or via social media; and/or
- G. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

4. Kathleen Sims-Crawford shall contact, within thirty (30) days of the Court's Order of Permanent Injunction, by email, if an email address is known, and otherwise by United States mail, all persons for whom Kathleen Sims-Crawford and/or her employees prepared federal tax returns or claims for a refund for tax years beginning in 2014 and continuing through this litigation to inform them of the Order of Permanent Injunction entered against her, including sending a copy of the Order of Permanent Injunction but not enclosing any other documents or enclosures unless agreed to in writing by the Department of Justice or approved by the Court.

5. Kathleen Sims-Crawford shall provide a copy of the Court's order to all of her principals, officers, managers, employees, and independent contractors within thirty (30) days of the Court's Order of Permanent Injunction.

6. Within forty-five (45) days of the Court's Order of Permanent Injunction, Kathleen Sims-Crawford shall file with the Court and provide to counsel for the United States an affidavit stating, under penalty of perjury, that she has fully complied with this Order, including a statement that she has mailed or otherwise delivered a copy of this Order to all customers for whom Sims-Crawford and/or her employees prepared federal tax returns for tax years beginning in 2014.

7. The Court shall retain jurisdiction to enforce the Court's Order of Permanent Injunction, and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the Court's Order of Permanent Injunction.

SO ORDERED this 11th day of September, 2018.



Hon. John J. Tharp, Jr.
UNITED STATES DISTRICT JUDGE