UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILLIAM S. DEMPSEY; WSD, INC., doing business as WSD ACCOUNTING SERVICES and WSD TAX & ACCOUNTING SERVICES; and WSD SERVICES, INC.;

Defendants.

FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT E.D.N.Y.
★ DEC 01 2016 ★
LONG ISLAND OFFICE

CASE NO. 2:15-cv-07095-JMA-AYS

ORDER OF CONSENT JUDGMENT OF PERMANENT INJUNCTION AGAINST WILLIAM S. DEMPSEY, WSD, INC., AND WSD SERVICES, INC.

Upon the Stipulated Agreement for Permanent Injunction (Dkt. No. 18), judgment is hereby entered in favor of the Plaintiff United States of America and against Defendants William S. Dempsey, WSD, Inc., and WSD Services, Inc. Defendants do not admit any liability regarding the United States' claims but waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure. Defendants consent to entry of permanent injunction and voluntarily waive any right they have to appeal from it. This judgment of permanent injunction resolves only this civil injunction action against Defendants, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendants from contesting their liability or guilt in any other matter or proceeding.

The Court finds that entry of a permanent injunction against defendants is appropriate and necessary.

Pursuant to the terms of the Stipulated Agreement for Permanent Injunction Against William S. Dempsey, WSD, Inc., and WSD Services, Inc.,

IT IS HEREBY ORDERED THAT William S. Dempsey, WSD, Inc., WSD Services, Inc., and all those acting in concert or participation with him, are permanently enjoined, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

(1) Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than himself;

(2) Representing any person before the IRS;

(3) Advising, counseling, or instructing anyone about preparing a federal tax return;

(4) Employing, managing, or supervising any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;

(5) Engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, or 6701;

(6) Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number or an Electronic Filing Identification Number;

(7) Having an ownership interest in, profiting from, or working 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 or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;

(8) Advertising tax return preparation services through any medium, including the internet and social media; and

(9) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that, within 15 days of this Order, William S. Dempsey shall contact, (1) by email if an email address is known or (2) by U.S. mail if no email address is

known or an email is returned as undeliverable, all persons for whom William S. Dempsey, WSD, Inc., or WSD Services, Inc. prepared federal tax returns or claims for a refund for tax years 2013 and continuing through the date of the Court's Order, to inform them of the permanent injunction entered in this case, including sending a copy of the Court's Order but not enclosing any other documents or enclosures unless expressly agreed to by counsel for the United States or approved by the Court.

IT IS FURTHER ORDERED that, within 45 days of receiving the Court's order, William S. Dempsey shall file a declaration, signed under penalty of perjury, confirming that he has received a copy of the Court's order and complied with the terms of this Order.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this Order, 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 this Order.

IT IS SO ORDERED this 1st day of December, 2016.

s/ Joan M. Azrack

JOAN M. AZRACK
UNITED STATES DISTRICT JUDGE