IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON CENTRAL DIVISION

UNITED STATES OF AMERICA)
Plaintiff,	
ν.	Civil No. 2:04-cv-00916-RSL
RONALD M. PAUL, individually and d/b/a FHE TAX CLINIC))) Stipulated Permanent Injunction
Defendant.	<i>)</i>)

Plaintiff, the United States, has filed a Complaint for Permanent Injunction against the defendant Ronald M. Paul d/b/a the Tax Cline. Paul does not admit the allegations of the complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action. The Court does not make findings of fact except those stated in this Stipulated Permanent Injunction. Paul waives the entry of findings of fact and conclusions of law, and consents to the entry of this permanent injunction. The parties stipulate that this injunction neither precludes the Internal Revenue Service from assessing penalties against Paul for asserted violations of the Internal Revenue Code, nor precludes Paul from contesting any such penalties.

NOW, THEREFORE, it is accordingly ORDERED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. (I.R.C.) §§ 7402, 7407, and 7408.

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1	2. The Court finds that Paul has neither admitted nor denied the United States'			
2	allegations that Paul has engaged in conduct that is subject to penalty under I.R.C. §§ 6694,			
3	6695, 6700, and 6701, or interferes with the proper administration of the internal revenue laws.			
4	3. The Court finds that the Paul has consented to the entry of judgment for injunctive			
5	relief under I.R.C. §§ 7402, 7407, and 7408 to prevent him from (1) engaging in conduct subject			
6	to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701 and (2) interfering with the			
7	administration and enforcement of the internal revenue laws.			
8	4. The Court finds that entry of this Permanent Injunction neither precludes the Internal			
9	Revenue Service from assessing penalties against Paul for asserted violations of the Internal			
10	Revenue Code, nor precludes Paul from contesting any such penalties.			
11	Order			
12	Defendant Ronald M. Paul is enjoined and prohibited, individually and through any			
13	entity, from directly or indirectly:			
14	A. Preparing or assisting in the preparation of any federal tax returns for any other person			
15	for compensation; and			
16	B. Providing any tax advice or services for compensation, including providing consulting			
17	services;			
18	C. Representing customers before the IRS;			
19	D. Further engaging in any conduct subject to penalty under I.R.C. § 6694, i.e., preparing			
20	any part of a return or claim for refund that includes an unrealistic position;			
21	E. Engaging in activity subject to penalty under I.R.C. § 6701, including advising with			
22	respect to, preparing, or assisting in the preparation of a document related to a material matter			
23	under the internal revenue laws that includes a position he knows will result in an			
24	understatement of tax liability;			
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1	F. Engaging in conduct subject to penalty under I.R.C. § 6695, including failing to keep		
2	customer list and/or customer returns and to provide them to the IRS upon request;		
3	G. Engaging in conduct subject to penalty under I.R.C. § 6695, including failing to sign		
4	and place his tax-identification number on all tax returns he prepares;		
5	H. Misrepresenting his qualifications and eligibility to practice before the IRS and his		
6	experience or education as an income-tax-return preparer;		
7	I. Guaranteeing refunds to customers;		
8	J. Engaging in any other activity subject to penalty under I.R.C. §§ 6701, 6694, and		
9	6695;		
10	K. Advising his customers to ignore IRS correspondence and IRS summonses, and to		
11	falsely tell the IRS that they lost records required to substantiate deductions; and		
2	L. Engaging in any conduct that substantially interferes with the administration and		
13	enforcement of the internal revenue laws.		
14	Further, to monitor Defendants' compliance with this Order, the Government may engage		
15	in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.		
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1	This Court shall retain jurisdiction of this action for the purpose of implementing and	
2	enforcing this Final Judgment and al	additional decrees and orders necessary and appropriate to
3	the public interest.	
4	D-How	
54	RONALD M. PAUL	/s/ Kristin H. Hodges
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11	So ORDERED this 15 day of	Tobruay, 2005.
12		MUSCasnik
13		ROBERT S. LASNIK
14		United States District Judge
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