

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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 1:15-cv-03336
	)	Judge Samuel Der-Yeghiayan
v.	)	Magistrate Judge Michael T. Mason
	)	
JUDY BROOKS d/b/a JUDY BROOKS &	)	
ASSOCIATES FINANCIAL SERVICES	)	
CORP., and JUDY BROOKS & ASSOCIATES	)	
FINANCIAL SERVICES CORP.,	)	
	)	
Defendants.	)	
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**ORDER OF PERMANENT INJUNCTION**

Pursuant to the parties' stipulated agreement, Doc. 4, it is hereby ORDERED that:

- A. Judy Brooks, and anyone acting in concert or participation with her, is permanently enjoined pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, from directly or indirectly:
- (1) preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for any person or entity other than herself;
  - (2) advising, counseling, or instructing anyone about the preparation of a federal tax return;
  - (3) filing or assisting in the filing of a federal income tax return for anyone other than herself;
  - (4) owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
  - (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
  - (6) representing customers in connection with any matter before the IRS;
  - (7) employing any person to work as a federal income tax return preparer; and/or
  - (8) engaging in conduct that substantially interferes with the proper administration


and enforcement of the internal revenue laws.

- B. Judy Brooks, and anyone acting in concert or participation with her, is permanently enjoined pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from directly or indirectly operating Judy Brooks & Associates Financial Services Corp. ("JBA") as a going business and from advertising JBA in print, online, and/or via social media.
- C. JBA is 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:
- (1) preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms;
  - (2) advising, counseling, or instructing anyone about the preparation of a federal tax return;
  - (3) filing or assisting in the filing of a federal income tax return;
  - (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
  - (5) representing customers in connection with any matter before the IRS; and/or
  - (6) engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.
- D. Judy Brooks shall produce to counsel for the United States, within thirty days of the Court's Order of Permanent Injunction, a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom Judy Brooks and/or her employees prepared federal tax returns for tax years beginning in 2010 and continuing through this litigation.
- E. Judy Brooks shall contact, within thirty days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Judy Brooks and her employees prepared federal tax returns or claims for a refund for tax years 2011 and continuing through this litigation to inform them of the 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 by the Department of Justice or approved by the Court.
- F. Judy Brooks shall provide a copy of the Court's order to all of her principals, officers, managers, employees, and independent contractors within 30 days of the Court's Order of Permanent Injunction. Judy Brooks shall provide to counsel for the United States within 60 days of the Court's Order of Permanent Injunction a signed and dated acknowledgment of receipt of the Court's order for each person whom Judy Brooks

provided a copy of the Court's Order of Permanent Injunction.

- G. 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.

Date: July 31, 2015

  
Samuel Der-Yeghiayan  
U.S. District Court Judge