

**ENTERED**

August 31, 2023

Nathan Ochsner, Clerk

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
GALVESTON DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 3:22-cv-327
	)	
v.	)	
	)	
JOHNATHAN PERRY,	)	
	)	
Defendant.	)	
_____	)	

**STIPULATED ORDER OF PERMANENT INJUNCTION AND FINAL JUDGMENT**

Plaintiff United States of America and Defendant Johnathan Perry (“Perry”), stipulate to entry of this Stipulated Order of Permanent Injunction and Final Judgment (“Stipulated Order of Permanent Injunction”) as follows:

1. The United States filed a complaint alleging that Defendant prepared tax returns which understated his customers’ tax liabilities by inflating or fabricating Schedule C business loss or fabricating education credits to which the customers were not entitled, among other unlawful tax-preparation activities.

2. Perry admits that this Court has jurisdiction over him and over the subject matter of this action.

3. Perry waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407, and 7408.

4. Perry enters into this Stipulated Order of Permanent Injunction voluntarily. However, Perry is not admitting the factual allegations contained in the complaint filed by the United States, and further asserts no admission of guilt or liability.

5. Perry waives any right he may have to appeal from the Stipulated Order of Permanent Injunction.

6. Perry acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against him for asserted violations of the Internal Revenue Code as set forth herein, nor precludes Perry from contesting any such liability other than as to the amount of disgorgement provided for within this order and judgment.

7. Perry consents and agrees to disgorge \$326,302 as resolution of the disgorgement claim in this suit.

8. Perry agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, him pursuant to 26 U.S.C. § 6109.

9. Perry consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Perry further understands that if he violates this Stipulated Order of Permanent Injunction, he may be found to be in contempt of Court and may be sanctioned for that.

10. Entry of this Stipulated Order of Permanent Injunction fully resolves only this civil action as set forth in the instant Complaint, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings nor precludes Perry from contesting his guilt or liability and he expressly reserves all defenses and or counterclaims in any other matter or proceeding.

**WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:**

- A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;
- B. Perry consents to the entry of this stipulated order of injunction and agrees to be bound by its terms;
- C. Perry, his agents, servants, employees, and anyone in active concert or participation with him, are permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:
  - (1) acting as federal tax return preparers 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 themselves unless the entity for which a return is being prepared is an entity for which Perry is legally obligated to file a tax return;
  - (2) preparing, or assisting in preparing, federal tax returns that he knows or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
  - (3) 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;
  - (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;

- (5) maintaining, assigning, holding, using, leasing, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (6) advising, counseling, or instructing anyone, including the Sub-preparers, for compensation or otherwise regarding substantive tax law or the preparation of federal tax returns;
- (7) engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;
- (8) advertising tax return preparation services through any medium, including print, online, and social media;
- (9) referring any taxpayer to a tax preparation firm or to a tax return preparer (including those that have worked for or with him or his business, including but not limited to, Alexandra Stewart, Alexis Moore, Alisha Laws, Ashley Willis , Ashley Fisher, Brandi Peterson, Brian G. Randle, Bryttani M. Lewis, Cheri Harmon, Christina Hilstock, Christopher Burroughs, Cidney Burroughs, Clarence E. Mosley Sr, Clemons Q. Collins, Constance A. Smith, Damien D. Singleton, Dana L. Pfeiffer, Dana Simien, Darryl Evans, Derrick L. Foster, Derrick L. Williams, Destiny Allen, Eric A. Chatman, Erica Smith, Jamesa Dennis May, Jean Charles, Jerronda Taylor, Jerroderick Lenoir, Jermanine Henderson, Jordan C. Turner, Keon Alridge, Kevin Murphy, Kevin Murphy Jr., Khrystal Joiner, Leonard Bourgeois, Lisa Y. Chatman, Malcolm Himes, Manuel Rodriguez, Maretta Williams, Martha Flores, Muluwork T. Hailu, Niko Hicks, Quinten T. Thibodeaux, Robert Suniga, Rose Osberry, Russell Gary, Shelley Y. Declouet,

Thazerein Smalley, Thomas Munoz, Trenique Baugh, Trelicia N. Long, Van N. Valentine, and Wendy Roberts), or otherwise suggesting that a taxpayer use any given tax preparation firm or any tax return preparer;

- (10) selling, providing access, or otherwise transferring to any person, including a Sub-preparer, or entity a list of tax preparation customers, that Perry generated by his tax return preparation activities;
- (11) using John Wayne Enterprises LLC., or any other business entity, to (a) assist in the preparation of a tax preparation business; and (b) receive federal tax refunds, whether directly from the IRS, or indirectly from Santa Barbara or from Umbrella Financial Services LLC.;
- (12) collecting or gathering Forms W-2 and Forms 1099 from taxpayers or from customers who want to have a federal tax return prepared.

D. IT IS FURTHER ORDERED that Perry shall

1. within 45 days of the Court's order mail, at his own expense, by first class U.S. mail, and, if an email address is known also by email, (1) all persons for whom he, in his individual capacity or dba X-Pert Taxes or dba JOHNATHAN PERRY has prepared federal tax returns, amended tax returns, or claims for refund since January 2017; and (2) all employees or independent contractors that Perry has had since January 2017, a copy of the order of permanent injunction, with no other enclosures, unless the enclosure(s) is approved by the Department of Justice;
2. Prominently and continuously from at least January 1 through April 16 of each year post a copy of this permanent injunction (with dimensions of at least 12 by 24 inches) at all the locations where Perry conducts business, including, but not

limited to, posting a copy at 1110 Nasa Pkwy, Suite 110, Houston TX 77058 and at 1120 Nasa Pkwy, Suite 104, Houston TX 77058;

3. Post on all social media accounts and websites used to advertise their tax preparation services: “Johnathan Perry, individually, dba X-pert Taxes, and dba JOHNATHAN PERRY has been permanently enjoined from preparing federal income tax returns by the United States District Court for the Southern District of Texas. See the U.S. Department of Justice, Tax Division’s website for further information.” This statement will include a hyperlink, which will be provided by counsel for the United States, to any press release regarding the injunction that the Department of Justice may issue. Johnathan Perry, individually and dba X-pert Taxes and dba JOHNATHAN PERRY shall not deactivate any such social media accounts for at least one year after entry of judgment;
4. Produce to counsel for the United States, within 30 days of the Court’s order, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Perry, prepared federal tax returns or claims for a refund, for calendar years beginning in 2017 and continuing through this litigation;
5. Surrender to the Secretary of the Treasury or his delegate all PTINs held by, assigned to, or used by him pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to, or used by him, and the IRS is authorized to cancel any such PTIN or EFIN;
6. Be prohibited from applying for, and from directing others to apply for, an EFIN or a PTIN;

7. Within 60 days of the Court's order, to file a declaration, signed under penalty of perjury, confirming that he has received a copy of the Court's order and has timely complied with the terms described in paragraphs D(1), D(2), D(3) and D(4) of this Order;
8. Keep records of his compliance with the foregoing directives, which may be required to be produced to the Court, if requested, or to the United States;

**E. IT IS FURTHER ORDERED** that Perry shall disgorge \$324,432 to the United States in tax preparation fees.

**F. IT IS FINALLY ORDERED** that the Court shall retain jurisdiction to enforce this Stipulated 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 terms set forth herein.

SO ORDERED,  
Dated August 31, 2023

  
\_\_\_\_\_  
JEFFREY V. BROWN  
UNITED STATES DISTRICT JUDGE

Agreed as to form and substance:

/s/ Ignacio Perez de la Cruz

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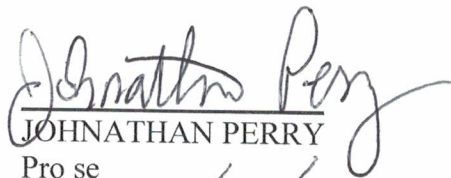
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8/30/23