FILED

IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

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UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	Civil No. 6:03cv01705
	)	
v.	)	
	)	
LINDA BORDEN a/k/a CHRISTY BENSON; NEW INNOVATIONS OF CENTRAL FLORIDA, INC.; NEX, INC.; NEXCLICK LLC; and B & B CONSULTING SERVICES, INC.	)	
	)	
Defendants.	)	

STIPULATED PERMANENT INJUNCTION

Plaintiff, the United States, has filed a Complaint for Permanent Injunction against the defendants Linda Borden a/k/a Christy Benson; New Innovations of Central Florida, Inc.; Nex, Inc.; and NexClick, LLC (Defendants). Defendants do not admit the allegations of the complaint, except that they admit that the Court has jurisdiction over them and over the subject matter of this action. The Court does not make findings of fact except those stated in this Stipulated Permanent Injunction. Defendants waive the entry of findings of fact and conclusions of law, and consent to the entry of this permanent injunction. The parties stipulate that this injunction neither precludes the Internal Revenue Service from assessing penalties against them for asserted violations of the Internal Revenue Code, nor precludes Defendants from contesting any such penalties.

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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. §§ 7402, 7407, and 7408.

2. The Court finds that Defendants have neither admitted nor denied the United States' allegations that Defendants have engaged in conduct that is subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, and 6701, or interferes with the proper administration of the internal revenue laws.

3. The Court finds that the Defendants have consented to the entry of judgment for injunctive relief under I.R.C. §§ 7402, 7407, and 7408 to prevent them from (1) engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701 and (2) interfering with the administration and enforcement of the internal revenue laws.

4. The Court finds that entry of this Permanent Injunction neither precludes the Internal Revenue Service from assessing penalties against them for asserted violations of the Internal Revenue Code, nor precludes Defendants from contesting any such penalties.

ORDER

Based on the parties' agreement and Defendants' consent, the Court, pursuant to I.R.C. §§ 7402, 7407, and 7408, ORDERS that Defendants Linda Borden; New Innovations of Central Florida, Inc.; Nex, Inc.; and NexClick, LLC; and all their representative, employees, agents, and all other persons in active concert or participation with Defendants who receive actual notice of this Order are permanently enjoined, in their own names, and using the name B & B Consulting Services, Inc. from:

A. Engaging in any conduct that is subject to penalty under I.R.C. § 6700, *i.e.*,

making or furnishing, in connection with the organization or sale of a tax shelter, plan, or arrangement, a statement Defendants know or have reason to know is false or fraudulent as to any material matter. Such conduct shall include, but not be limited to, making false statements with regard to tax advantages of home-based businesses;

B. Engaging in any conduct that is subject to penalty under I.R.C. § 6701, *i.e.*, preparing and/or assisting in the preparation of any tax forms or other documents to be used in connection with any material matter under the internal revenue laws that Defendants know will, if so used, result in the understatement of income tax liability. Such conduct shall include, but not be limited to, preparing tax forms or other documents for others that claim improper deductions for home-based businesses;

C. Engaging in any other activity subject to penalty under I.R.C. § 6700 or 6701;

D. Engaging in conduct subject to penalty under I.R.C. § 6694; *i.e.*, preparing or assisting in the preparation of any return or claim for refund where any apart of any understatement of liability is due to a position for which there is not a realistic possibility of being sustained on the merits;

E. Engaging in conduct subject to penalty under I.R.C. § 6695; *i.e.*, failing to comply with section 6109(a)(4) with respect to a return or claim for refund or failing to comply with section 6107(b) with respect to such return or claim for refund;

F. Making any false or misleading statements when marketing or advertising any tax-related product or service, including seminars, packages, and consultation sessions, including but not limited to false or misleading statements related to seminars, packages, or consultation sessions regarding the tax advantages of home-based businesses;

G. Making any statements, whether written or oral, that are likely to incite others to imminently violate the federal tax law; including to evade payment of taxes;

H. Assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal-income-tax returns through any means;

I. Providing any tax advice or services for compensation, including providing consultation services, return-preparation services, or representation services;

J. Preparing or assisting in the preparation of federal-income-tax returns for any other person or entity;

K. Engaging in any conduct that interferes with the administration or enforcement of the internal revenue laws;

L. Engaging in any other activity subject to injunction or penalty under 26 U.S.C. §§ 6694, 6695, 7407, or 7408;

Further, pursuant to I.R.C. § 7402, the Court ORDERS that Defendants, at their own expense and as corrective advertising, provide a copy of this injunction to each of their customers (current and former) since 1999, employees, representatives, and/or agents within ten days of the date of this order. The term "customer" includes all present and former members of NexClick and any person or entity for whom Defendants prepared a federal tax return since January 1, 1999. Defendant Linda Borden must file a sworn certificate of compliance stating that Defendants have complied with this portion of the Order, within eleven days of the date of this Order.

Further, pursuant to I.R.C. §§ 7402 and 7407, the Court ORDERS that Defendants provide a complete list of persons for whom Defendants have prepared

federal-income-tax returns, from January 1, 2000 through the present, including names, addresses, phone numbers, e-mail addresses, and social security numbers or employer identification numbers, to counsel for the United States within eleven days of the date of this Order. Borden must file a sworn certificate of compliance stating that Defendants have complied with this portion of the Order within eleven days of the date of this Order.

Further, to monitor Defendants' compliance with this Order, the Government may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

This Court shall retain jurisdiction over Defendants for the purpose of implementing and enforcing this Order of Permanent Injunction.

Each party shall bear its own costs.

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SO ORDERED THIS _____ day of _____, 2004.

JOHN ANTOON, II
United States District Judge