

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

FILED

OCT 29 2012

DAVID CREWS, CLERK
BY Ms. Kelly
Deputy

UNITED STATES OF AMERICA,

Plaintiff,

v.

CYNTHIA H. CARTER, individually
and d/b/a CYNTHIA'S TAX SERVICE,

Defendant.

Civil No. 1:12-cv-69-SA-DAS

ORDER OF PERMANENT INJUNCTION AGAINST CYNTHIA H. CARTER

Now before the Court is the Plaintiff's Motion to Approve and Enter the Stipulated Permanent Injunction against Cynthia H. Carter stipulated to on October 15, 2012 (docket no. 11). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Cynthia H. Carter. This judgment of permanent injunction resolves only this civil injunction action against Cynthia H. Carter, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Cynthia H. Carter from contesting her liability or guilt in any other matter or proceeding. This judgment of permanent injunction does not preclude the Internal Revenue Service from assessing penalties against Cynthia H. Carter for asserted violations of the Internal Revenue Code, nor does it preclude Cynthia H. Carter from contesting such penalties.

Pursuant to the terms of the stipulated permanent injunction,

IT IS HEREBY ORDERED that Cynthia H. Carter, and those persons in active concert or participation with her, are 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) Acting as a federal tax return preparer, or assisting in, directing, or advising others

with the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself, or appearing as a representative on behalf of any person or organization before the Internal Revenue Service;

- (2) engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6701, or any other penalty provision in the I.R.C.; and
- (3) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Cynthia H. Carter shall contact by mail and, if an e-mail address is known, by e-mail, all persons for whom she has prepared and/or filed federal tax returns for tax years 2008 through 2011, and provide to those persons a copy of this Order of Permanent Injunction Against Cynthia H. Carter. Cynthia H. Carter must mail the copies within 15 days of the date of this Order and must provide to counsel for the United States within 30 days a signed and dated certification that she so informed these persons. The mailings may include a cover letter, but only in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court.

IT IS FURTHER ORDERED that Cynthia H. Carter shall produce to counsel for the United States, within fifteen days of this Order of Permanent Injunction, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for refund for tax years 2008 through 2011.

IT IS FURTHER ORDERED that Cynthia H. Carter shall provide a copy of this Order of Permanent Injunction to all of her principals, officers, managers, employees, and independent


contractors within fifteen days of this Order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of this Order for each person to whom she provided a copy of this Order.

IT IS FURTHER ORDERED that the United States shall be permitted to engage in post-judgment discovery to ensure compliance with the terms of this Order of Permanent Injunction Against Cynthia H. Carter.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Cynthia H. Carter and over this action to implement and enforce this Order of Permanent Injunction Against Cynthia H. Carter.

IT IS SO ORDERED.

Dated: October 29, 2012


SHARION AYCOCK
UNITED STATES DISTRICT JUDGE