

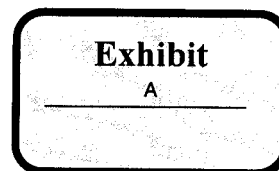
IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:11-cv-00913-GP
)	
FRIDAY JAMES, d/b/a/,)	
FRIKA TAX SERVICES,)	
)	
Defendant.)	

STIPULATED PERMANENT INJUNCTION AGAINST FRIDAY JAMES

The United States has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Friday James, doing business as Frika Tax Services. The United States alleges, in part, that James has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701 in connection with his preparation of federal tax returns.

Friday James waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent injunction, and agrees to be bound by its terms. The United States and Friday James agree that no provision in this stipulated permanent injunction or the fact that Friday James is agreeing to it constitutes an admission by him of any of the allegations set forth by the United States in the foregoing paragraph or in its complaint. Friday James understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.



The United States and Friday James further agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Friday James for asserted violations of the Internal Revenue Code nor precludes Friday James from contesting such penalties. Friday James further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understands that if he violates the injunction, he may be subject to civil and criminal sanctions for contempt of court.

ORDER

IT IS HEREBY ORDERED that from the date of this Order, Defendant Friday James, and anyone who acts in concert or participation with him and has notice of this Order, are permanently 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; and assisting, directing, or advising others in the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity other than himself; and appearing as a representative on behalf of any person or organization before the Internal Revenue Service;
- (2) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Friday James shall contact, within fifteen days of the entry of this Order, by e-mail (or by U.S. Mail if a proper e-mail address is unknown) all persons for whom he prepared federal tax returns or claims for a refund for tax years 2008 through 2010, to inform them of the permanent injunction entered against him, and within 30 days of the entry of this Order provide to counsel for the United States a sworn certification by James that he complied with this provision and informed those persons.

IT IS FURTHER ORDERED that Friday James shall produce to counsel for the United States, within fifteen days of entry of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for refund for tax years 2008 through 2010.

IT IS FURTHER ORDERED that Friday James shall provide a copy of this Order to all of his principals, officers, managers, employees, and independent contractors within fifteen days of the entry of this Order, and within 30 days of entry of this Order provide to counsel for the United States an acknowledgment of receipt of the Order signed by each person to whom James provided a copy of the Order.

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this permanent injunction

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Friday James and over this action to implement and enforce this Order of Permanent Injunction.

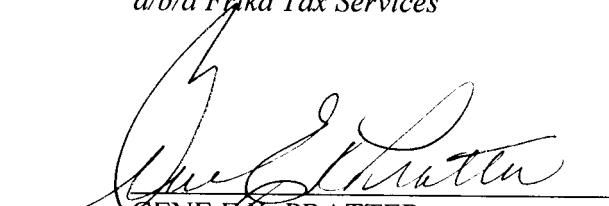
Agreed to on this 1st day of June, 2011 by:

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United States Attorney

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*Attorney for Friday James,
d/b/a Frika Tax Services*

SO ORDERED:



GENE E.K. PRATTER
UNITED STATES DISTRICT JUDGE