

UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF LOUISIANA

THE UNITED STATES OF AMERICA )  
 )  
 Plaintiff, )  
 )  
 v. ) Civil No. 3:11-CV-00288  
 )  
 CYNTHIA MARIE PETERS and )  
 MELISSA MICHELLE EDWARDS, d/b/a )  
 JASMINE'S & MELISSA'S TAX SERVICE )  
 )  
 Defendants. )

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION**

**IT IS HEREBY ORDERED** pursuant to I.R.C. §§ 7401, 7402, and 7408 that defendants Cynthia M. Peters and Melissa M. Edwards, d/b/a Jasmine's and Melissa's Tax Service, and their employees, servants and/or the employees or servants of the Jasmine's and Melissa's Tax Service and anyone acting in active concert or participation with them are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

- A. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than each defendant preparing her own personal tax return;
- B. preparing or filing, or assisting in the preparation or filing of tax returns or other related forms or documents for others;
- C. appearing as a representative on behalf of any person or entity before the IRS;

D. owning, managing, controlling, working for, or volunteering for a tax-return-preparation business;

E. seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (“PTIN”) and/or IRS E-File programs, or any other IRS service or program by which one prepares or files tax returns;

F. engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to a document related to a material matter under the internal revenue laws that includes a position that Edwards and/or Peters know will, if used, result in an understatement of tax liability;

G. engaging in conduct subject to penalty under any provision of the Internal Revenue Code;

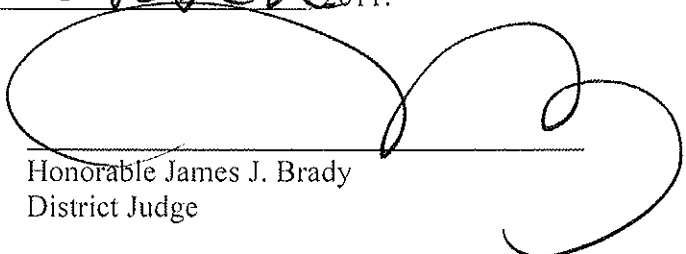
H. engaging in conduct designed or intended to, or having the effect of, obstructing or delaying an IRS investigation or audit; and

I. engaging in any other conduct that interferes with the administration or enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that, within 20 days of the date on which the permanent injunction is entered, Peters and Edwards shall, at their own expense, contact by mail (or by e-mail, if a mailing address is unknown) all of their customers related to any of their tax preparation services and inform those individuals of this Order by enclosing a copy of the permanent injunction, and Peters and Edwards shall file with the Court a certification signed by Peters and Edwards under penalty of perjury that they have done so;

**IT IS FURTHER ORDERED** that, within 20 days of the date on which the permanent injunction is entered, Peters and Edwards shall produce to counsel for the United States a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all of the customers who, for any of the tax years 2006 to the present, have used the tax preparation services of Peters and Edwards and/or their businesses as they are known under any of their names, including Jasmine's and Melissa's Tax Service, and Peters and Edwards shall file with the Court a certification signed under penalty of perjury that they have done so;

SO ORDERED this 27<sup>th</sup> day of October 2011.

  
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Honorable James J. Brady  
District Judge