

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 8:07-cv-1575-T-33MAP

DANIEL L. PREWETT; FRANCES
CARLSON; ELIZABETH GEORGE;
NATALIE SWANEY; ELSIE
CHOUINARD; SIMPLE FINANCIAL
SOLUTIONS; JH ACCOUNTING
SERVICES, and JH INVESTMENT
SERVICES,

Defendants.

_____ /

**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST ELSIE
CHOUINARD PURSUANT TO JOINT STIPULATION**

This matter comes before the Court pursuant to the stipulated final judgment of permanent injunction against defendant Elsie Chouinard (Doc. # 57), filed by the United States and Elsie Chouinard on April 27, 2009. Accordingly, upon agreement of the parties and for good cause shown, it is hereby

ORDERED, ADJUDGED, and DECREED:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7408.

2. The Court finds that Chouinard consents to the entry of this injunction.

3. It is further **ORDERED** that Chouinard, individually

and doing business under any other name or using any other entity, including Round the Clock, Inc., and her representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with her, is permanently enjoined and restrained from, directly or indirectly:

- (a) Engaging in conduct subject to penalty under IRC § 6700, including but not limited to promoting schemes that help taxpayers evade tax liability by hiding income in offshore bank accounts, or setting up offshore corporate entities to facilitate false business expense deductions for taxpayers;
- (b) Engaging in activity subject to penalty under IRC § 6701;
- (c) Understating customers' tax liabilities as subject to penalty under IRC § 6694;
- (d) Engaging in any other conduct subject to penalty under IRC §§ 6694, 6700, 6701, or any other penalty provision of the IRC;
- (e) Engaging in any other conduct subject to any penalty under the Internal Revenue Code or any conduct that interferes with the administration and enforcement of the internal revenue laws; and
- (f) Misrepresenting the terms of this injunction.

4. It is further **ORDERED** that Elsie Chouinard, at her own cost, within 20 days of the date of this order or by May 1, 2009, which ever date is later, shall contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons and entities for whom she has prepared a federal tax return or

tax-related document since January 1, 2007, except for approximately 100 Jackson Hewitt customers for whom she prepared returns in 2007 but for whom she does not have any contact information, and notify such persons and entities of this Court's Final Judgment of Permanent Injunction, and enclose a copy of the Court's Final Judgment of Permanent Injunction against her;

5. It is further **ORDERED** that counsel for the United States shall pre-approve any letters or other documentation accompanying the customer notifications referenced above in paragraph 4;

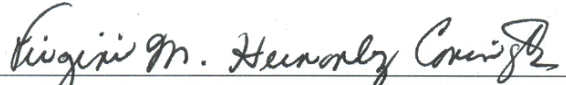
6. It is further **ORDERED** that Elsie Chouinard, within 30 days of the date of this order, shall certify to undersigned counsel for the United States that she has contacted her customers in accordance with paragraph 4 above;

7. It is further **ORDERED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction; and

8. It is further **ORDERED** that this Court shall retain

jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

DONE and **ORDERED** in Chambers in Tampa, Florida, this 1st day of May 2009.


VIRGINIA M. HERNANDEZ COVINGTON
UNITED STATES DISTRICT JUDGE

Copies:

All Counsel of Record