

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case Number 15-11224

Honorable David M. Lawson

DENISE POPE, CDP TAX SERVICES, INC.,
JANISE JONES, and CDP ACCOUNTING
SERVICES, P.C.,

Defendants.

AMENDED JUDGMENT

Pursuant to the opinion and order granting the government's motion for summary judgment entered on November 30, 2017 and the order granting the government's motion to amend judgment entered on January 19, 2018,

It is **ORDERED AND ADJUDGED** that the defendants, Denise Pope, CDP Tax Services, Inc., Janise Jones, CDP Accounting Services, P.C., their servants, agents, and employees, and any persons acting in concert with or on behalf of them who receive actual notice of this order, **ARE RESTRAINED AND ENJOINED**, individually and through any entity either directly or indirectly, from doing any of the following:

- a. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or federal tax form for any person, other than the preparation of a defendant's own tax documents by and for herself;
- b. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
- c. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;

- d. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 or 6701;
- e. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- f. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;
- g. Advertising tax return preparation services through any medium, including the internet and social media; and
- h. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

It is further **ORDERED AND ADJUDGED** that, **on or before February 19, 2018**, the defendants shall deliver to counsel for the government a complete list of their customers since January 1, 2011.

It is further **ORDERED AND ADJUDGED** that, **on or before February 19, 2018**, the defendants shall send by email and postal mail, at their own expense, a copy of the complaint in this case and a copy of this judgment to all customers for whom they have prepared federal income tax returns or assisted in preparing federal income tax returns since January 1, 2011.

It is further **ORDERED AND ADJUDGED** that, **on or before March 19, 2018**, the defendants shall certify to the Court in writing that they fully have complied with all terms of this judgment that they are required to perform by a date certain.

It is further **ORDERED AND ADJUDGED** that within 60 days after entry of this amended judgment the government may engage in any post-judgment discovery reasonably necessary to ensure that the defendants fully have complied with the terms of the judgment.

Dated: January 19, 2018

s/David M. Lawson
DAVID M. LAWSON
United States District Judge

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on January 19, 2018.

s/Susan Pinkowski
SUSAN PINKOWSKI