

JUN 30 1989

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

Jesse E. Clark, Clerk  
By Deputy

*B. James*

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No.
	)	
PICKETT RONALD CANADA, dba	)	
TAX MANAGEMENT DIVISION and/or	)	<u>F-89-2342</u>
CANADA & ASSOCIATES,	)	<u>FINAL JUDGMENT OF</u>
	)	<u>PERMANENT INJUNCTION</u>
Defendant.	)	

Plaintiff, United States of America, having filed a Complaint for Permanent Injunction in this matter and defendant Pickett Ronald Canada, by his Consent which is annexed hereto, having appeared in this action individually and dba Tax Management Division and/or Canada & Associates and, having waived the entry of findings of fact and conclusions of law, and, without having admitted or denied the allegations of the Complaint except for admitting the jurisdiction of the Court over him and over the subject matter of this action, and having consented to the entry of this Final Judgment of Permanent Injunction, it is hereby ORDERED, ADJUDGED, AND DECREED:

1. The Court has jurisdiction of this action pursuant to Sections 1340 and 1345 of Title 28 of the United States Code, and Sections 7402(a), 7407, and 7408(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code");

2. The Court finds Defendant, Pickett Ronald Canada, has neither admitted nor denied Plaintiff's allegations that he has

engaged in conduct which is subject to penalty under Sections 6694, 6695, 6701 and 7407(b) of the Code;

3. The Court finds that Defendant, Pickett Ronald Canada, has consented to the imposition of injunctive and other equitable relief pursuant to Sections 7402, 7407, and 7408 of the Code to prevent him from engaging in the preparation of tax returns, claims for refund or other forms or documents to be filed with the Internal Revenue Service or otherwise acting as a tax return preparer and from engaging in other illegal and deceptive conduct which interferes with or impedes the proper administration and enforcement of the internal revenue laws;

4. It is further ORDERED, ADJUDGED and DECREED, that the defendant, his agents, servants, employees, and attorneys, and those persons in active concert or participation with him who receive actual notice of this Order, by personal service or otherwise, are hereby permanently enjoined from directly or indirectly, by the use of any means or instrumentalities from:

- a. Aiding or assisting in, or procuring or advising with respect to, the preparation or presentation of any portion of a return, affidavit, claim, or other document for a third-party in connection with any matter arising under the internal revenue laws; and
- b. Preparing for compensation, or employing one or more persons to prepare for compensation, any portion of a tax return or claim for refund.

5. It is further ORDERED, ADJUDGED, and DECREED that defendant disclose to plaintiff the names, addresses, and Social Security or tax identification numbers of all of his clients and of all persons whose federal income tax returns he has prepared for the tax years 1982 to the date of the Court's order, inclusive.

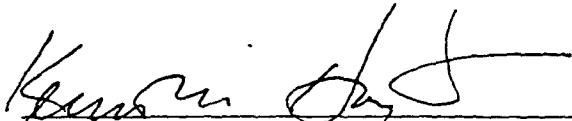
6. It is further ORDERED, ADJUDGED and DECREED, that defendant identify and provide to the Internal Revenue Service all documents in his possession or under his control which relate to those individuals described in paragraph 5, above.

7. It is further ORDERED, ADJUDGED and DECREED that defendant notify, in writing, all persons whose income tax returns he has prepared for the years 1982 to the date of the Court's order, inclusive, of the findings and relief ordered by this Court, including in such notice to each person a copy of this Complaint and of the Court's Final Order of Permanent Injunction; and that defendant file with the Court a list of the names and addresses of all persons so notified within 30 days of the date the Order is entered.

8. This Court shall retain jurisdiction of this action for the purposes of implementing and enforcing the final judgment

and all additional decrees and orders necessary and appropriate to the public interest.

Dated: 6/28/89

  
UNITED STATES DISTRICT JUDGE

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

*Stahl*  
RECEIVED  
OF U.S. DISTRICT COURT  
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DISTRICT OF TEXAS  
HOUSTON

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No.
	)	
PICKETT RONALD CANADA, dba	)	
TAX MANAGEMENT DIVISION and/or	)	
CANADA & ASSOCIATES,	)	<u>CONSENT OF DEFENDANT</u>
	)	
Defendant.	)	

1. Defendant Pickett Ronald Canada, individually and dba, Tax Management Division and/or Canada & Associates, hereby enters a general appearance in this case and admits, for purposes of this action only, the jurisdiction of this Court over him and over the subject matter of this action, and acknowledges service of the Complaint for Permanent Injunction filed herein.

2. Defendant, without admitting or denying any of the allegations of the Complaint except as to jurisdiction, hereby consents to the entry, without further notice, of the annexed Final Judgment of Permanent Injunction.

3. The defendant hereby waives entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

4. The defendant hereby waives any right he may have to appeal from the Final Judgment annexed hereto.

5. The defendant states that he enters into this Consent voluntarily.

*AMR 857077*

*5-74-6708*

6. Defendant acknowledges that entry of the Final Judgment annexed hereto neither precludes the Internal Revenue Service from assessing penalties against the defendant for asserted violations of Sections 6694, 6695, and 6701 of the Internal Revenue Code, or any other penalty provisions, nor does it preclude defendant from contesting the imposition of such penalties.

7. Defendant agrees that this Court shall retain jurisdiction over him for the purposes of implementing and enforcing the Final Judgment.

DATED:

5-15-89



PICKETT RONALD CANADA, individually  
and dba TAX MANAGEMENT DIVISION  
and/or CANADA & ASSOCIATES

Signed and subscribed to this 15<sup>th</sup> day of May,  
1989, in the presence of Rebecca I. Herrera, a Notary  
Public licensed by the State of Texas, whose commission expires

