## UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF ILLINOIS WESTERN DIVISION

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UNITED STATES OF AMERICA,	JUDGE PHILIP G. REINHARD UNITED STATES DISTRICT COURT
Plaintiff,	)
v.	) Civil No. 05CV50038
ANGELIQUE LEE TINDER, et al.	)
Defendant.	) )

## **Permanent Injunction By Consent**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against the defendant, Angelique Tinder. Tinder, without admitting or denying any of the allegations in the complaint except as to jurisdiction, waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408. Tinder further waives any right she may have to appeal from this permanent injunction. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against her for asserted violations of the Internal Revenue Code nor precludes Tinder from contesting any such penalties.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

- 1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407, and 7408.
  - 2. The Court finds that Tinder has neither admitted nor denied the United States'

allegations that she has engaged in conduct that is subject to penalty under §§ 6694, 6695, and 6701 of the Internal Revenue Code and that interferes with the enforcement of the internal revenue laws.

- 3. Tinder and her agents, servants, employees, attorneys, and all persons in active concert or participation with her who receive actual notice of this Order are enjoined under 26 U.S.C. §§ 7402, 7407, and 7408 from:
  - a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694, including preparing tax returns or claims for refund that include unrealistic or frivolous positions;
  - b. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws;
  - c. Acting as a federal income tax return preparer or otherwise preparing or assisting in preparing any federal tax return, amended return, or claim for refund, for any person or entity other than herself (or her spouse, if filing a joint return);
  - d. Providing any tax advice or services to any person or entity, including providing electronic filing or tax consulting services to customers or representing customers before the IRS;
  - e. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that she knows will (if so used) result in an understatement of another person's tax liability;
  - f. Instructing, advising, or assisting other persons to understate their federal tax liabilities; and
  - g. misrepresenting any of the terms of this Order.
- 4. Tinder is ordered to mail, at her own expense, a copy of this injunction order within 14 days of the entry of this Order to all persons and entities for whom she prepared any federal

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income tax returns, amended returns, refund claim, or other federal tax-related documents since January 1, 2002. Tinder shall file a certificate of compliance, signed under penalty of perjury, with the Court within 15 days of the entry of this Order.

5. Tinder shall turn over to the United States within 14 days of the entry of this Order a complete list of all persons for whom she prepared (or helped to prepare) any federal tax return, amended return, or refund claim since January 1, 2002, such list to include each such person's name, address, phone number, e-mail address, social security number or employer identification number, and the tax period(s) to which or for which such return, amended return, or refund claim relates. The list shall include all customers whose returns Tinder helped to prepare, even if those returns were filed listing someone else as preparer or listing someone else's social security or employer identification number as preparer, or listing someone else's electronic filing number.

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6. The United States is permitted to engage in post-judgment discovery to ensure

compliance with this permanent injunction.

Angelique Tinder

Michael Pahl

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SO ORDERED this 17th day of Feb 2006

Philip G. Reinhard

UNITED STATES DISTRICT JUDGE