

FILED
U.S. DISTRICT COURT
SOUTHERN DIV.
2009 MAY -5 AM 9:17
CLERK *[Signature]*
SO. DIST. OF GA.

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF GEORGIA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No.: 6:09-cv-00016
)	
OPHELIA KELLEY, d/b/a)	
KELLEY TAX SERVICE and)	
CITY AND COUNTRY GIRL)	
TAX SERVICE,)	
)	
Defendant.)	

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America and defendant Ophelia Kelley, d/b/a Kelley Tax Service and City and Country Girl Tax Service ("defendant"), stipulate to the entry of a permanent injunction as follows:

Defendant waives the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65.

Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to file an appeal from this judgment.

Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned. The parties agree that entry of

this permanent injunction neither precludes the IRS from assessing penalties against Kelley for asserted violations of the Internal Revenue Code ("IRC"), nor precludes Kelley from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Ophelia Kelley, d/b/a Kelley Tax Service and City and Country Girl Tax Service, and her representatives, agents, servants, employees, and anyone in active concert or participation with her, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

- (1) acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than themselves, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- (2) preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents and forms for others;
- (3) understating customers' liabilities as subject to penalty under IRC § 6694;
- (4) engaging in any conduct subject to penalty under IRC § 6695;
- (5) engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6701, or any other penalty provision of the IRC; and,
- (6) engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Kelley, at her own expense, within 30 days of this order, shall contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared a federal tax return since January 1, 2005, enclosing a copy of the Court's executed permanent injunction. Within 30 days of mailing copies of the executed

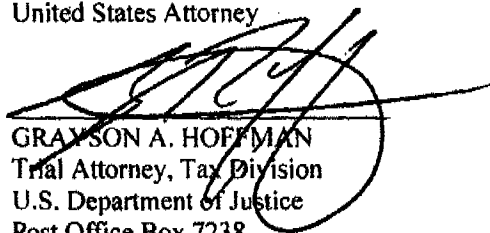
injunction to her customers and former customers, Kelley shall serve on counsel for the United States an affidavit certifying that she has complied with this requirement.

IT IS FURTHER ORDERED that Kelley produce to counsel for the United States within 30 days of this order a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for a refund since January 1, 2005.

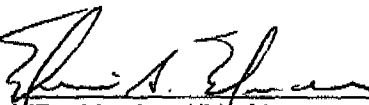
IT IS FURTHER ORDERED that this Court shall retain jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor defendant's compliance with this injunction.

Prepared and submitted by:

EDMUND A. BOOTH, JR.
United States Attorney

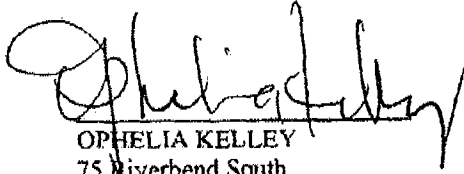


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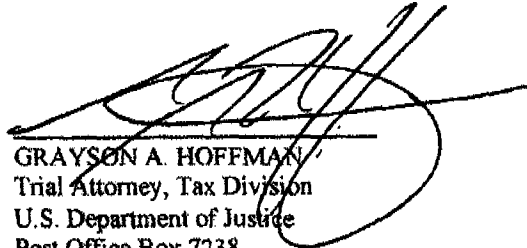


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Consented and Agreed to:



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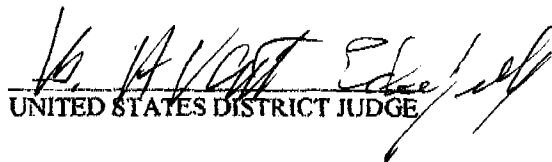


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SO ORDERED, this 5th day of May, 2009



UNITED STATES DISTRICT JUDGE