

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 3:08-CV-00144-HTW-LRA
)	
HAZEL M. HARRIS,)	
a/k/a Hazel Buckley,)	
)	
Defendant.)	

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America and defendant Hazel Harris, a/k/a Harris Buckley, (“defendant”) stipulate as follows:

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

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 Internal Revenue Service from assessing penalties

against Harris for asserted violations of the Internal Revenue Code (“IRC”) nor precludes Harris from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Hazel Harris 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:

- a. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or other forms/documents for any person or entity other than herself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;
- b. preparing or filing, or assisting in the preparation or filing of tax returns for others that defendant knows will result in the understatement of any tax liability;
- c. understating customers’ tax liabilities as subject to penalty under IRC § 6694;
- d. instructing or advising taxpayers to understate their federal tax liabilities;
- e. engaging in any other activity subject to penalty under IRC § 6694;
- f. engaging in any activity subject to penalty under IRC § 6695; and
- g. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that defendant Harris mail an executed copy of this injunction and a copy of the complaint to all persons for whom she has prepared a federal tax return or form since January 1, 2001. Defendant must mail the copies within 15 days of the date

of this order and must file with the Court a sworn certificate stating that she has complied with this requirement. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures.

IT IS FURTHER ORDERED that defendant Harris produce to counsel for the United States within 15 days of the date 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, forms, or claims for refund since January 1, 2001; and

IT IS FURTHER ORDERED that the 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.

SO ORDERED, this 31st day of July, 2008.

s/ HENRY T. WINGATE
CHIEF UNITED STATES DISTRICT JUDGE

Civil Action No. 3:08-cv-144 HTW-LRA
Stipulated Judgment of Permanent Injunction

Consented and Agreed to:

DUNN O. LAMPTON
United States Attorney

/s/ Hazel Harris
HAZEL HARRIS (a/k/a/ Hazel Buckley)
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/s/ Richard P. Barrett
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