

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

UNITED STATES,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 3:08cv104
)	
LINDA G. MCMILLER,)	
)	
Defendant.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

The United States has filed a complaint for permanent injunction under 26 U.S.C. §§ 7407, 7408 and 7402(a) against Linda McMiller.

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 permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.

Defendant consents to the entry of this 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 the injunction, she may be subject to civil and criminal sanctions for contempt of court. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against McMiller for asserted violations of the Internal Revenue Code nor precludes McMiller from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Linda McMiller and her representatives, agents, servants, employees, and anyone in active concert or participation with her, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- a. acting as a federal income tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than herself or her family, or appearing as representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- b. preparing or filing (or helping to prepare or file) federal income tax returns, amended returns, or other related documents and forms for others;
- c. engaging in activity subject to penalty under 26 U.S.C. § 6701, including preparing and/or assisting in the preparation of documents related to a matter material to the internal revenue laws that include a position that she knows will result in the understatement of tax liability;
- d. understating customers' liabilities as subject to penalty under IRC § 6694;
- e. engaging in any other activity subject to penalty under IRC §§ 6694, 6701, or any other penalty provision of the IRC; and
- f. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendant McMiller must mail a 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, 2004. 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

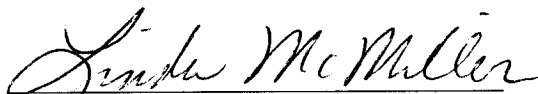
include any other documents or enclosures;

IT IS FURTHER ORDERED that Defendant McMiller 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, and telephone number and tax period(s) all persons for whom she has prepared federal tax returns, forms, or claims for refund since January 1, 2004;

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

Seen and Agreed:

Prepared by:




Linda McMiller
3713 West Pine Orchard
Pearland, Texas 77581
Pro Se Defendant



Michael J. Roessner
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238
Washington, DC 20044
Tel: (202) 305-3227
Attorney for the United States

SO ORDERED this 4th day of June, 2008.



Nancy F. Atlas
United States District Judge