

MAR 10 1987

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TAX DIVISION

MAR 11 1987

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS

DEPT. OF JUSTICE
DALLAS, TEXAS

WBT
S-75-1203

SHERMAN DIVISION

UNITED STATES OF AMERICA,)

Plaintiff)

v.)

MERCLE JACKSON d/b/a JACKSON)
TAX SERVICE,)

Defendant)

CIVIL NO. S-87-4-CA

FINAL JUDGMENT OF PERMANENT
INJUNCTION AS TO MERCLE JACKSON,
INDIVIDUALLY AND D/B/A JACKSON TAX SERVICE

Plaintiff, the United States of America, having filed a Complaint for Permanent Injunction in this matter and the defendant, Mercle Jackson (hereinafter "Defendant") individually and d/b/a Jackson Tax Service, in his Consent which is annexed hereto and incorporated herein by reference, having entered a general appearance, having admitted the jurisdiction of the Court over him and over the subject matter of this action, having waived the entry of findings of fact and conclusions of law, having consented to the entry of this Final Judgment of Permanent Injunction, and having waived any right to appeal from 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(a), and 7408(a) of the Internal Revenue Code (26 U.S.C.).

2. The Court finds that defendant, Mercle Jackson, individually and d/b/a Jackson Tax Service, has consented to the entry of this Final Judgment of Permanent Injunction in judicial proceedings for injunctive relief pursuant to Sections 7402, 7407, and 7048 of the Internal Revenue Code to prevent the defendant from (a) engaging in any conduct directly or indirectly interfering with the enforcement of the internal revenue laws, (b) engaging in any conduct subject to penalty under Section 6694(b) of the Internal Revenue Code, (c) engaging in other fraudulent or deceptive conduct which substantially interferes with the proper administration of the internal revenue laws, (d) in the future preparing or assisting in the preparation of federal tax returns and/or claims for refund, and (e) aiding, assisting, procuring, or advising with respect to the preparation or presentation of any portion of any federal tax return or a claim for refund.

3. It is further ORDERED, ADJUDGED AND DECREED that Mercle Jackson, individually and d/b/a Jackson Tax Service and each of them, be and hereby are, permanently enjoined from directly or indirectly interfering with the enforcement of the internal revenue laws.

4. It is further ORDERED, ADJUDGED AND DECREED that Mercle Jackson, individually and d/b/a Jackson Tax Service, and his officers, agents, servants, employees, and attorneys, when acting in such capacity and having actual notice of this order, or any other person having such actual notice and acting on behalf of the defendant who knowingly acts in concert with the

defendant, and each of them, are permanently enjoined from directly or indirectly, by use of any means, methods or instrumentalities:

A. Engaging in any other fraudulent or deceptive conduct which substantially interferes with the proper administration of the internal revenue laws;

B. Acting as a tax return preparer as defined in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. (Treasury Regulation) Section 301.7701-15(a)(1);

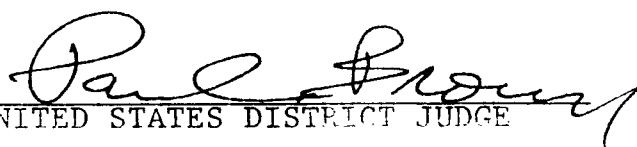
C. Preparing or assisting in the preparation of any federal tax return or claim for refund or other forms or documents to be filed with the Internal Revenue Service on behalf of any person other than the defendant, Mercle Jackson, and his immediate family; and

D. Aiding, assisting, procuring, or advising with respect to, the preparation or presentation of any portion of a federal tax return or other document in connection with any matter arising in connection with the internal revenue laws, which defendant, Mercle Jackson, knows will be used in connection with any material matter arising under the internal revenue laws, and which defendant, Mercle Jackson, knows that such portion, if so used, will result in an understatement of another person's liability for federal taxes.

5. It is further ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment and all additional decrees and orders necessary and appropriate to the public interest.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

SO ORDERED this 9th day of March, 1987.


UNITED STATES DISTRICT JUDGE