

RECEIVED

UNITED STATES DISTRICT COURT

AUG 18 2005
AC

WESTERN DISTRICT OF LOUISIANA

ROBERT H. SHEMWELL, CLERK
WESTERN DISTRICT OF LOUISIANA
MONROE, LOUISIANA

MONROE DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	CIVIL ACTION NO. CV05-0069 M
)	
v.)	
)	JUDGE JAMES
EDDIE FERRAND, Individually)	
and d/b/a/ MR. ED'S TAX SERVICE,)	
GLENDIA FAYE ELLIOTT,)	MAGISTRATE JUDGE KIRK
MICHAEL DWAYNE BELL,)	
WILLIAM NATHANIEL KENNEDY, and)	
JHACOBY LaKELSEY TOSTON,)	
)	
Defendants.)	

**FINAL JUDGMENT OF PERMANENT INJUNCTION
AS TO THE DEFENDANT JHACOBY LAKELSEY TOSTON**

Plaintiff United States of America has filed a Complaint for Permanent Injunction against the defendant Jhacoby LaKelsey Toston, as well as the other defendants named above.

The defendant Toston neither admits nor denies the allegations in the Complaint, except that he admits that the Court has jurisdiction over him and over the subject matter of this action.

Toston waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and Internal Revenue Code (26 U.S.C.) §§ 7402(a) and 7407.

Toston consents to entry of this Final Judgment of Permanent Injunction without admitting that grounds exist for imposition of an injunction.

Toston enters into this Final Judgment of Permanent Injunction voluntarily and waives any right he may have to appeal from it.

Toston consents to entry of this Final Judgment of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

The Court accordingly **ORDERS, ADJUDGES, and DECREES** that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).
2. The Court finds that Toston has neither admitted nor denied the United States' allegations that he has engaged in conduct that is subject to penalty under 26 U.S.C. §§ 6694, or that otherwise substantially interferes with the proper enforcement of the internal revenue laws of the United States.
3. The Court finds that Toston has consented to the entry of this injunction.
4. It is **further ORDERED** that Toston, individually and doing business under any other name or using any other entity, is permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:
 - a. Preparing or assisting in the preparation of any federal income tax return for any person or entity other than himself, whether an individual or joint return, or other than any business he might own;
 - b. Providing any tax advice or services for compensation, including preparing returns, providing consultative services or representation of customers;
 - c. Engaging in conduct subject to penalty under 26 U.S.C. § 6694, including preparing a return or claim for refund that includes an unrealistic or frivolous position or preparing a return or claim for refund that willfully or recklessly understates a tax liability;

- d. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws through the preparation of false tax returns.

5. It is further ORDERED that Toston shall turn over to the United States copies of all retained returns or claims for refund that he prepared for customers after January 1, 1999.

6. It is further ORDERED that Toston shall turn over to the United States a list with the name, address, telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom he prepared returns or claims for refund after January 1, 1999, to the extent that such information is in the control of Toston or in the control of anyone over whom Toston has control.

7. It is further ORDERED that Toston, within forty-five days of entry of this final injunction, shall file a sworn statement with the Court evidencing his compliance with the requirements of paragraphs 5 and 6, above. To the extent that Toston no longer retains possession of or control over the items described in paragraphs 5 and 6, his sworn statement to the Court shall so state.

8. It is further ordered that the United States may monitor Toston's compliance with this injunction and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

9. It is further ORDERED that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction as to the Defendant Jhacoby LaKelsey Toston.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment of Permanent Injunction as to the Defendant Jhacoby LaKelsey Toston forthwith.

SO ORDERED this 18 day of August, 2005.




THE HONORABLE ROBERT G. JAMES
UNITED STATES DISTRICT JUDGE

Approved as to form and content:

DONALD W. WASHINGTON
United States Attorney

ROBERT A. THRALL
Assistant United States Attorney



LAURA M. CONNER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 514-6438
Facsimile: (202) 514-9868
(Attorneys for the United States)



RICHARD CAMPBELL, ESQUIRE
1216 Stubbs Avenue
Monroe, Louisiana 71201
(Attorney for the defendant
Jhacoby LaKelsey Toston)