

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW MEXICO

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW MEXICO

93 MAY 27 AM 11:56

*Ry*  
Clerk-LAS CRUCES

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 WILLIAM T. MOORE, individually )  
 and d/b/a Bill's Business )  
 Service, )  
 )  
 Defendant. )

Civil Action No. 93-486 HB

FINAL JUDGMENT OF PERMANENT INJUNCTION

This matter comes before the Court on the Complaint of the United States seeking to enjoin the defendant, William T. Moore, individually and d/b/a Bill's Business Service, from preparing income tax returns. Defendant, having appeared in this action individually and d/b/a Bill's Business Service, has, by his Consent, which has been annexed hereto, waived the entry of findings of fact and conclusions of law, and, without either admitting or denying the allegations of the Complaint except for admitting the jurisdiction of the Court over him and over the subject matter of this action, consented to the entry of this Final Judgment of Permanent Injunction. IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court has subject-matter jurisdiction over this suit pursuant to 28 U.S.C., Sections 1340 and 1345, and Sections 7402(a), 7407, and 7408 of the Internal Revenue Code (26 U.S.C.) ("the Code");
2. This Court has personal jurisdiction over the defendant, who was properly served with a copy of the Summons and Complaint;

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3. The Court finds defendant, William T. Moore, individually and d/b/a Bill's Business Service, has neither admitted nor denied the allegations that he has engaged in conduct subject to penalty under Sections 6694 and 6701 of the Code;

4. The Court finds that defendant William T. Moore, individually and d/b/a Bill's Business Service, has consented to the imposition of injunctive and other relief pursuant to Sections 7402, 7407, and 7408 of the Code.

5. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that defendant William T. Moore, individually and d/b/a Bill's Business Service, together with his officers, agents, servants, employees, and attorneys, and persons in active concert or participation with him, is hereby enjoined, directly or indirectly, by the use of any means or instrumentality, from:

a. Taking any action in furtherance of aiding, assisting, advising, or preparing for compensation tax returns of third-party taxpayers;

b. Aiding or assisting in, or procuring or advising with respect to, the preparation or presentation of any portion of a return, affidavit, claim or other document for a third party in connection with any matter arising under the internal revenue laws;

c. Interfering with and/or impeding the proper administration of the internal revenue laws.

6. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that defendant shall disclose to the United States the names,

addresses, and Social Security or tax identification numbers of all of his clients and of all persons whose federal income tax returns he has prepared for the years 1990 to the date of the Court's order, inclusive.

7. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that defendant shall identify and provide to the Internal Revenue Service all documents in his possession or under his control which relate to those individuals described in paragraph 6 above.

8. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that defendant shall notify, in writing, all persons whose income tax returns he has prepared from 1990 to the date of the Court's order, inclusive, of the findings and relief ordered by this Court, including in such notice to each person a copy of the Court's Order; and shall file with the Court a list of the names and addresses of all persons so notified within 30 days of the date the Order is entered.

9. The Court shall retain jurisdiction over this action for purpose of implementing and enforcing the final judgment and all

additional decrees and orders necessary and appropriate to the  
public interest.

Dated:

May 25 1993

  
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THE HONORABLE HOWARD C. BRATTON  
UNITED STATES SENIOR DISTRICT JUDGE

CITY

IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF NEW MEXICO

THURSDAY  
MAY 24 1994  
BANK-ATMORNING

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UNITED STATES DISTRICT COURT  
DISTRICT OF NEW MEXICO

FILED

HB

UNITED STATES OF AMERICA,  
Plaintiff,

v.

WILLIAM T. MOORE, individually  
and d/b/a Bill's Business  
Service,

Defendant.

Civil Action No. 93-486

CONSENT OF DEFENDANT

1. Defendant William T. Moore, individually and d/b/a Bill's Business Service, hereby enters a general appearance in this case and admits, for purposes of this action only, the jurisdiction of this Court over him and over the subject matter of this action, and acknowledges service of the Complaint for Permanent Injunction filed herein.

2. Defendant, without admitting or denying any of the allegations of the Complaint except as to jurisdiction, hereby consents to the entry, without further notice, of the annexed Final Judgment of Permanent Injunction.

3. Defendant hereby waives the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

4. Defendant hereby waives any right he may have to appeal from the Final Judgment annexed hereto.

5. Defendant states that he enters into this Consent voluntarily.

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6. Defendant acknowledges that entry of the Final Judgment annexed hereto neither precludes the internal Revenue Service from assessing penalties against defendant for asserted violations of the Internal Revenue Code, nor does it preclude defendant from contesting the imposition of such penalties.

7. Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing the Final Judgment.

Dated: 5/4/93

Wm. T. Moore  
WILLIAM T. MOORE, individually and  
d/b/a BILL'S BUSINESS SERVICE