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

UNITED STATES OF AMERICA)	
Plaintiff,)	
٧.) Civil No. 4:08-cv-274	40
KYLE C. KASTEN, individually and d/b/a KJ & J TAX SERVICES)))	
Defendant.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America and defendant Kyle C. Kasten, individually and d/b/a KJ & J Tax Services stipulate as follows:

Plaintiff has filed a Complaint for Permanent Injunction in this matter against Defendant Kyle C. Kasten, individually and doing business as KJ & J Tax Services. Plaintiff has also filed a motion for preliminary injunction.

Defendant, Kyle C. Kasten, admits that this Court has jurisdiction over him and over the subject matter of this action.

Defendant consents to the entry, without further notice, of this Stipulated Order of Permanent Injunction.

The parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407 and 7408.

Defendant waives any right he may have to appeal from the Stipulated Order of Permanent Injunction.

Defendant states that he enters into this Stipulated Order of Permanent Injunction

voluntarily.

Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes him from contesting any such assessments.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED, AND DECREED that:

- 1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;
- 2. Kasten has consented to the entry of this injunction and agrees to be bound by its terms;
- 3. Kasten and all persons in active concert or participation with him who receive actual notice of this Order are enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from:
 - a. Acting as a federal tax return preparer, or preparing or filing (or assisting in or directing the preparation or filing of) federal tax returns for any person or entity other than himself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
 - b. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in Title 26 of the United States Code; and
 - c. Engaging in conduct that interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that defendant Kasten mail an executed copy of this injunction to all persons for whom he has prepared a federal tax return or form since January 1,

2007. Defendant must mail the copies within 15 days of the date of this order and must, within 5 days thereafter, file with the Court a sworn certificate stating that he 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 except those specifically mentioned herein.

IT IS FURTHER ORDERED that defendant Kasten 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, email address, telephone number, and tax period(s) all persons from whom he prepared federal tax returns, forms, or claims for refund since January 1, 2007; and

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IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

IT IS SO ORDERED.

Signed this 13th day of November, 2008.

GRAY H. MILLER United States District Judge

Consented to and submitted by:

DONALD J. DeGABRIELLE, JR.

United States Attorney

JAMES C. STRONG, attemey-to-charge

Idaho Bar No. 7428

U.S. Department of Justice, Tax Division

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