

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
JOHN R. BARTELS, individually )  
and d/b/a JOHN'S TAX SERVICE, )  
)  
Defendant. )

Civil No. 0:06-cv-00649  
ADM-JSM

**Permanent Injunction By Consent**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against the defendant, John Bartels. Bartels, without admitting or denying any of the allegations in the complaint except admitting that the Court has jurisdiction, waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408. Bartels further waives any right he may have to appeal from this permanent injunction. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against him for asserted violations of the Internal Revenue Code nor precludes Bartels from contesting any such penalties.

1558472.2

SCANNED  
MAR 05 2006  
U.S. DISTRICT COURT MPLS

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. The Court finds that Bartels has neither admitted nor denied the United States' allegations that he has engaged in conduct that is subject to penalty under §§ 6694, 6695, and 6701 of the Internal Revenue Code and that interferes with the enforcement of the internal revenue laws.
3. Bartels and his agents, servants, employees, attorneys, 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 income tax return preparer or otherwise preparing or assisting in preparing any federal tax return, amended return, or claim for refund, for any person or entity other than himself (or his spouse, if filing a joint return);
  - b. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws;
  - c. Providing any tax advice or services to any person or entity, including providing electronic filing or tax consulting services to customers or representing customers before the IRS;
  - d. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing, assisting, or advising in the preparation of a document related to a matter material to the internal revenue laws that he knows will (if used) result in an understatement of another person's tax liability;
  - e. Instructing, advising, or assisting other persons to understate their federal

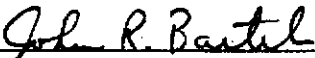
tax liabilities; and


f. misrepresenting any of the terms of this Order.


4. Bartels is ordered to mail, at his own expense, a copy of this injunction order within 14 days of the entry of this Order to all persons and entities for whom he prepared any federal income tax returns, amended returns, refund claim, or other federal tax-related documents since January 1, 2000. Bartels shall file a certificate of compliance, signed under penalty of perjury, with the Court within 15 days of the entry of this Order.

5. Bartels shall turn over to the United States within 14 days of the entry of this Order a complete list of all persons for whom he prepared (or helped to prepare) any federal tax return, amended return, or refund claim since January 1, 2000, such list to include each such person's name, address, phone number, e-mail address, social security number or employer identification number, and the tax period(s) to which or for which such return, amended return, or refund claim relates. The list shall include all customers whose returns Bartels helped to prepare, even if those returns were filed listing someone else as preparer or listing someone else's social security or employer identification number as preparer, or listing someone else's electronic filing number.

6. The United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

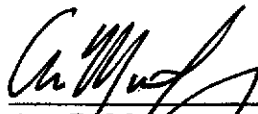
  
\_\_\_\_\_  
John Bartels

  
\_\_\_\_\_  
Michael Pahl  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 7238  
Washington, DC 20044  
202-514-6488  
Attorney for the United States

  
\_\_\_\_\_  
Thomas Eggert  
246 South Hamline  
Saint Paul, MN 55015  
651-690-5561  
Attorney for John Bartels

LET JUDGMENT BE ENTERED ACCORDINGLY.

SO ORDERED this 3<sup>rd</sup> day of March, 2006.

  
\_\_\_\_\_  
Ann D. Montgomery  
UNITED STATES DISTRICT JUDGE