



IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA,

Plaintiff,

v.

DEBRA D. WINDHAM, d/b/a  
SPECIAL CIRCUMSTANCES, INC.,

Defendant.

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08cv 4997

Civil No. 08-cv-4997

Judge Gottschall

Mag. Judge Mason

**STIPULATED ORDER OF PERMANENT INJUNCTION**

Plaintiff the United States of America has filed a Complaint for Permanent Injunction and other relief in this matter against Defendant Debra D. Windham, doing business as Special Circumstances, Inc. (collectively, "Windham"). Plaintiff has also filed a Motion for Preliminary Injunction.

Without admitting or denying the allegations in the Complaint, Windham has consented to entry of this Stipulated Order of Permanent Injunction, and waives the entry of findings of fact and conclusions of law. Defendant further understands that this permanent injunction constitutes the final judgment in this matter, and waives any rights she may have to appeal from the this judgment.

NOW, THEREFORE, and for good cause shown, it is accordingly ORDERED, ADJUDGED, and DECREED that:

Pursuant to I.R.C. §§ 7402, 7407, and 7408, Windham, individually and doing business as Special Circumstances, Inc. or any other entity, and her representatives,

agents, servants, employees, attorneys, and those persons in active concert or participation with her, are permanently enjoined from directly or indirectly:

- (1) acting as a federal tax return preparer, or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person other than herself, or appearing as a representative on behalf of any person or entity whose tax liability is under examination or investigation by the Internal Revenue Service;
- (2) instructing, assisting, or advising or assisting others to violate the tax laws, including to evade the payment of taxes;
- (3) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.* aiding, assisting in, procuring, or advising with respect to the preparation of any portion of a return, affidavit, claim or other document, when Windham knows or has reason to believe that portion will be used in connection with a material matter arising under the federal tax law, and Windham knows that the relevant portion will result in the material understatement of the liability for the tax of another person;
- (4) Engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws; and
- (5) Engaging in any activity subject to penalty under any other section of the Internal Revenue Code;

IT IS FURTHER ORDERED that Windham shall contact by mail (or by e-mail, if a mailing address is unknown) those persons and entities who have, since January 1, 2003, previously paid or otherwise retained her to prepare their income tax returns, and inform those persons and entities of the Court's findings concerning the falsity of Windham's prior representations and attach a copy of the permanent injunction against Windham, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification signed under penalty of perjury stating that she has done so;

IT IS FURTHER ORDERED that Windham shall produce to counsel for the United States a customer list including the names, addresses, e-mail addresses, telephone


numbers, and social security or tax identification numbers, of all persons and entities who have, since January 1, 2003, previously paid or otherwise retained her to prepare their income tax returns, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification that she has done so;

IT IS FURTHER ORDERED that The United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction;

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing this injunction; and

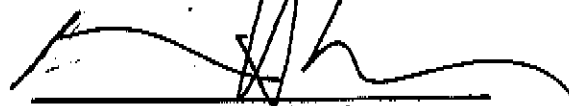
IT IS FURTHER ORDERED that pursuant to Rule 65(d)(2), F. R. Civ. P., counsel for the United States is authorized to arrange for personal service of this order on the Defendant(s).

SO ORDERED this 29<sup>th</sup> day of September, 2008

  
United States District Judge

Consented to and submitted by:

PATRICK FITZGERALD  
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