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SO. DIST. OF GA.

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF GEORGIA  
STATESBORO DIVISION

UNITED STATES OF AMERICA )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 EDDIE LEE MIMS, )  
 )  
 and, )  
 )  
 ERMA JENTINICO MIMS, )  
 )  
 Defendants. )  
\_\_\_\_\_ )

CASE NO.: 6:02-CV-00105

**Permanent Injunction**

This cause comes before the Court on the parties' joint motion for entry of permanent injunction. The Court, having reviewed the motion, finds that the motion should be granted.

IT IS THEREFORE ORDERED THAT:

A. Pursuant to IRC § 7407, Defendants and their representatives, agents, servants, employees, attorneys, and any persons in active concert or participation with them, are prohibited from preparing federal-income-tax returns, amended returns, and other related documents and forms for others.

B. Pursuant to IRC §§ 7402, 7407, and 7408, Defendants and their representatives, agents, servants, employees, attorneys, and any persons in active concert or participation with them, are prohibited from directly or indirectly;

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- i. Further engaging in any conduct subject to penalty under IRC § 6701, *i.e.*, preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which they know will (if so used) result in the understatement of income tax liability;
- ii. Further engaging in any conduct subject to penalty under IRC § 6694, *i.e.*, preparing any part of a return or claim for refund that includes an unrealistic position;
- iii. Further engaging in any conduct subject to penalty under IRS § 6695, *i.e.*, failing to turn over a complete and accurate list of clients to the IRS upon request or a copy of all tax returns they prepared;
- iv. Further acting as income-tax preparers; and
- v. Further engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws.

C. Defendants and their representatives, agents, servants, employees, attorneys, and any persons in active concert or participation with them, are prohibited from preparing or assisting in preparing any return, amended return, or other document to be filed with the IRS claiming a credit or refund for “second-class” citizenship, reparations for slavery, segregation, or separate-but-equal laws, or any other fabricated tax credit or refund.

D. Pursuant to IRC §§ 7402, 7407, and 7408, Defendants are ordered to contact:

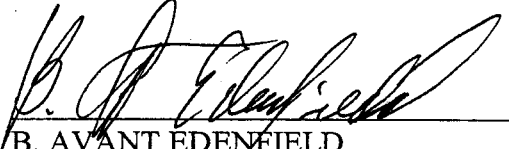
- (1) all persons to whom they gave, sold, or distributed any materials espousing or related to the “second-class” citizenship, reparations for slavery, segregation, or separate-but-equal laws, or any other comparable tax credit;
- (2) all persons for whom Defendants prepared or assisted in preparing any federal income tax returns or tax-related documents; and
- (3) all persons who contacted Defendants regarding a tax credit for “second-class” citizenship, reparations for slavery, segregation, or separate-but-equal laws, or any other comparable fabricated tax credit (in correspondence, by personal or

telephone conversations, or through electronic means)

and inform those persons that the Internal Revenue Code does not provide for a tax credit for “second-class” citizenship, reparations for slavery, segregation, or separate-but-equal laws, or any other comparable fabricated tax credit; the falsity of the tax returns prepared on those persons’ behalf; the possibility of the imposition of frivolous-return penalties against them; the possibility that the United States may seek to recover any erroneous payment they may have received; and the fact that a permanent injunction has been entered against Defendants.

E. Pursuant to IRC §§ 7402, 7407, and 7408, Defendants are ordered to turn over to the United States all records in their possession or to which they have access, that identify (1) the persons or entities to whom Defendants gave or sold, directly or indirectly, any materials related to the “second-class” citizenship tax credit argument or any similar argument, (2) the persons or entities for whom Defendants or their associates prepared or assisted in preparing any tax return or other tax-related document, and (3) the persons or entities who purchased or used any other tax shelter, plan, or arrangement that Defendants have promoted or otherwise been associated with.

SO ORDERED, this the 14 day of Nov., 2002.

  
B. AVANT EDENFIELD  
UNITED STATES DISTRICT JUDGE