

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

UNITED STATES

CIVIL ACTION

VERSUS

NO. 20-1055

KENISHA R. CALLAHAN

SECTION: “G”

**PERMANENT INJUNCTION**

This cause is before the Court on the parties’ joint motion for entry of a permanent injunction.<sup>1</sup> For the reasons stated therein, the Court is satisfied that the appropriate course of action is to enter, pursuant to 26 U.S.C. §§7402(a), 7407, and 7408, the requested permanent injunction, and pursuant to Federal Rule of Civil Procedure 58, a final judgment as to Counts I, II, and III—the injunctive counts—of the Complaint. Accordingly,

**IT IS HEREBY ORDERED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, that Defendant Kenisha R. Callahan (“Callahan”), both individually and doing business as or through any entity, and anyone acting in concert or participation with her is **PERMANENTLY ENJOINED** from, directly or indirectly:

1. Preparing, filing directly, or assisting in the preparation or filing of federal tax returns, amended returns, or other related documents or forms, including any electronically submitted tax returns or tax-related documents, for any person or entity other than herself;
2. Preparing or assisting in the preparation of federal tax returns, amended returns, or other related documents or forms that she knows will understate federal tax liabilities or

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<sup>1</sup> Rec. Doc. 18.

overstate federal tax refunds;

3. Receiving fees or remuneration from any tax return preparation business with respect to federal tax returns related to tax year 2017 and future years;
4. Owning, operating, managing, working in, controlling, licensing, or consulting with any tax return preparation business that prepares federal tax returns related to tax year 2017 and future years;
5. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701; and
6. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue Code.

**IT IS FURTHER ORDERED:**

7. The United States shall be permitted to serve discovery to monitor compliance with the permanent injunction;
8. The Court shall retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction.

**IT IS FURTHER ORDERED** that Callahan at her own expense shall:

9. Prominently post a copy of this permanent injunction and a statement that she has been enjoined from the preparation of tax returns, on social media accounts and websites used to advertise her tax preparation services, if any, and in Callahan's place of business, if any, where she prepared returns within ten days of entry of the injunction in this action;
10. Deliver a copy of the injunction to any employee, contractors and/or vendors of Callahan, if any, within thirty days of entry of the permanent injunction in this action;
11. Deliver a copy of the injunction to any individual or company that Callahan has referred customers, through the transfer of customer information or directed customers to those

individuals for tax preparation services, if any, within 30 days of entry of the permanent injunction in this action; and Callahan shall provide a certification to the Court affirming compliance with these terms within 45 days of the entry of the permanent injunction.

NEW ORLEANS, LOUISIANA, this 20<sup>th</sup> day of December, 2021.

A handwritten signature in black ink, reading "Nannette Jolivet Brown". The signature is written in a cursive, flowing style.

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**NANNETTE JOLIVETTE BROWN**  
**CHIEF JUDGE**  
**UNITED STATES DISTRICT COURT**