

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

UNITED STATES OF AMERICA,

Plaintiff,

v.

JONATHAN PEIRSOL,

Defendant.

Case No. 4:18-CV-0275

**FINAL ORDER, JUDGMENT,
AND INJUNCTION AS TO
JONATHAN PEIRSOL**

The United States has filed a complaint for permanent injunction against Jonathan Peirsol. Dkt. No. 1. The Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402(a), and 28 U.S.C. §§ 1340 and 1345. Jonathan Peirsol admits the allegations of the Complaint, consents to the entry of a final order and judgment without further notice, waives the entry of findings of fact and conclusions of law, and waives any right he may have to appeal the Court's orders in this case. Dkt. No. 2.

NOW, THEREFORE, in accordance with the parties' stipulation, it is ORDERED, ADJUDGED, and DECREED that:

1. Jonathan Peirsol is permanently enjoined from directly or indirectly:

- a. Preparing federal income tax returns, amended returns, and other related documents and forms for any person or entity other than himself, his lawful spouse, or entities of which he is an officer;
 - b. Directing or assisting in the preparation or filing of federal income tax returns for any person or entity other than himself, his lawful spouse, other members of his immediate family, or entities of which he is an officer;
 - c. Engaging in any action that is subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701, or any criminal conduct prohibited by Title 26 of the United States Code;
 - d. Engaging in any other conduct that substantially interferes with the proper administration of the federal internal revenue laws; or
 - e. Promoting any false tax scheme.
2. Peirsol is prohibited from actively owning,¹ controlling, or managing any business involving tax return preparation and/or the provision of tax advice, or maintaining a professional presence in any office, place of business, dwelling, or other abode, where tax returns are being prepared for a fee or professional tax returns are being provided;

¹ The term “active ownership” shall not include passive investment activities, for instance owning shares of a hedge fund that itself owns shares of a business that prepares taxes.

3. The United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction;
4. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing the permanent injunction.

IT IS SO ORDERED.



DATED: June 26, 2018



David C. Nye
U.S. District Court Judge