

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,)
)
 Plaintiff,) Case No. 3:16-cv-0384 (AAT)
)
 v.)
)
 MICHELLE COLE THEUS,)
 Individually and Doing Business as)
 Michelle Cole and Cole Tax Services,)
)
 Defendants.)
_____)

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

WHEREAS Defendant, Michelle Cole Theus, individually and doing business as Michelle Cole and Cole Tax Services (“Theus”), waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65;

WHEREAS this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter;

WHEREAS Theus consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms;

WHEREAS Theus understands that if she violates this injunction, she may be found in contempt of court, sanctioned, and/or incarcerated;

WHEREAS Theus and the Plaintiff, United States of America, agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Theus under the Internal Revenue Code nor precludes Theus from contesting such penalties;

MCT

WHEREAS Theus and the United States agree that entry of this Stipulated Judgment of Permanent Injunction should not be construed as either an admission or denial of the factual allegations in the United States' complaint;

IT IS HEREBY ORDERED that Michelle Cole Theus, individually and doing business as Michelle Cole and Cole Tax Services, or under any other name or using any other entity, and their representatives, agents, servants, employees, attorneys, is PERMANENTLY ENJOINED pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 from directly or indirectly:

- (a) Preparing or assisting in the preparation or filing of any federal tax returns, amended returns, or other related documents and forms, for any person other than herself;
- (b) Advising, counseling, or instructing anyone concerning the preparation of a federal tax return;
- (c) Owning, managing, controlling, working for, or volunteering for a tax return preparation business;
- (d) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code;
- (e) Representing customers in connection with any matter before the IRS; and
- (f) Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Theus shall, within 90 days from the entry of this Stipulated Judgment of Permanent Injunction and at her own expense, provide via first-class mail (and e-mail, if known) copies of the Judgment to all customers for whom she prepared a federal tax return, amended return, and/or related document(s) from January 1, 2010, to present. After

JCT

providing copies of the this Stipulated Judgment of Permanent Injunction to all such persons, Theus shall file with the Court a sworn certificate stating that she has done so.

IT IS FURTHER ORDERED that Theus shall, within 90 days from the entry of this Stipulated Judgment of Permanent Injunction and at her own expense, provide to counsel for the United States the names, addresses, telephone numbers, email addresses, and taxpayer identification numbers of all customers for whom she prepared a tax return since January 1, 2004.

IT IS FURTHER ORDERED that the United States may take post-judgment discovery to ensure compliance with this Stipulated Judgment of Permanent Injunction.

IT IS FURTHER ORDERED this Court shall retain jurisdiction to enforce this Stipulated Judgment of Permanent Injunction.

IT IS FURTHER ORDERED that the parties shall bear their own costs of this litigation, including any attorneys' fees.

SO ORDERED this 9th day of May, 2016.


UNITED STATES DISTRICT JUDGE

//

//

Prepared by:

DAVID RIVERA
United States Attorney
Middle District of Tennessee

CAROLINE D. CIRAOLO
Acting Assistant Attorney General,
Tax Division

DATE: April 20, 2016

By: /s/ Olga L. Tobin
OLGA L. TOBIN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 277, Ben Franklin Station
Washington, DC 20044
Telephone: (202) 307-6322
Fax: (202) 514-6866
Email: olga.l.tobin@usdoj.gov

Mark H. Wildasin (BPR No. 015082)
Assistant United States Attorney
Middle District of Tennessee
110 9th Avenue South, Suite A-961
Nashville, TN 37203
Telephone: (615) 736-5151
Email: mark.wildasin@usdoj.gov

Agreed to by:

DATE: May 3, 2016

Peter J. Strianse
Peter J. Strianse
Tune, Entrekin & White, P.C.
Regions Center,
315 Deaderick Street, Suite 1700
Nashville, TN 37238
Telephone: (615) 244-2770
Email: pstrianse@tewlawfirm.com
Counsel for Defendant

May 3, 2016

Michelle Cole Theus
Michelle Cole Theus
Defendant

ACT