

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

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. ) Civil No. 3:12-cv-00026-FJP-SCR  
 )  
 LARRY CARNELL DIXON, SR., AND )  
 DIXON'S TAX SERVICE, L.L.C. )  
 )  
 Defendant. )

**ORDER ENTERING PERMANENT INJUNCTION**

Now before the Court is the stipulation by the parties, United States of America, Larry Carnell Dixon, Sr., and Dixon's Tax Service, L.L.C., for entry of permanent injunction. Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Dixon and Dixon's Tax Service. This judgment of permanent injunction resolves only this civil injunction action against Dixon and Dixon's Tax Service, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Dixon or Dixon's Tax Service from contesting their liability or guilt in any other matter or proceeding. This judgment of permanent injunction does not preclude the Internal Revenue Service from assessing penalties against Dixon and Dixon's Tax Service for asserted violations of the Internal Revenue Code, nor does it preclude Dixon and Dixon's Tax Service from contesting such penalties.

Pursuant to the terms of the stipulated permanent injunction,

**IT IS HEREBY ORDERED:**

A. Larry Carnell Dixon, Sr., Dixon's Tax Service, L.L.C., and those persons actively in concert or participation with them are enjoined pursuant to Internal Revenue Code (26 U.S.C.) §§ 7402, 7407, 7408, effective from entry of this Order, from directly or indirectly:

1. preparing federal tax returns, amended returns, and other related documents and forms for others;
2. assisting in the preparation of federal tax returns that they know will result in the understatement of any tax liability or the overstatement of federal tax refunds;
3. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695 or 6701;
4. engaging in any fraudulent or deceptive conduct which substantially interferes with the proper administration and enforcement of internal revenue laws; and
5. holding any ownership interest in any business entity which prepares federal tax returns, amended returns, and other related documents and forms for others.

B. Dixon and Dixon's Tax Service are further ordered to:

1. Send by U.S. Mail a copy of the permanent injunction entered against them in this action, but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, to each person for whom they prepared federal income tax returns or any other federal tax forms after January 1, 2006, and their principals, officers, managers, employees and independent contractors;
2. Turn over to the United States all returns or claims for refund that were prepared by Dixon or Dixon's Tax Service after January 1, 2006;
3. Identify under oath each return he individually prepared or assisted in preparing that was transmitted to the IRS by Dixon's Tax Service;
4. Turn over to the United States a list with the name, address and telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom Dixon or Dixon's Tax Service prepared returns after January 1, 2006;

5. Within sixty (60) days of entry of the final injunction in this action, to file a sworn statement with the Court evidencing the defendants' compliance with the foregoing directives; and
6. Keep records of their compliance with the foregoing directives, which may be produced to the Court, if requested, or to the United States pursuant to paragraph F, below.

C. The United States is permitted to monitor the defendants' compliance with this injunction, and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

D. The Court shall retain jurisdiction over Dixon and Dixon's Tax Service and over this action to implement and enforce the Order of Permanent Injunction.

Baton Rouge, Louisiana, this 5th day of December, 2012.

*JAMES J. BOZAY*  
*U.S. D.J.*  
For JUDGE FRANK J. POLOZOLA  
UNITED STATES DISTRICT JUDGE