

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF MISSISSIPPI
DELTA DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	CIVIL ACTION NO. 2:04cv-00337
)	
v.)	JUDGE DAVIDSON
)	
LENARDO CARZETTE BROWN, Individually)	MAGISTRATE JUDGE BOGEN
and d/b/a/ PPH ENTERPRISES and PP&H; and)	
ADRIANN STEEN-BROWN, Individually)	
and d/b/a/ PPH ENTERPRISES and PP&H,)	
)	
Defendants.)	

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America has filed a Complaint for Permanent Injunction against defendants Lenardo Carzette Brown, individually and d/b/a PPH Enterprises and PP&H, and Adriann Steen-Brown, individually and d/b/a PPH Enterprises and PP&H.

Defendants do not admit the allegations in the Complaint, except as stated in their Answer filed on January 11, 2005. Defendants admit that the Court has jurisdiction over them and over the subject matter of this action.

Defendants waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and Internal Revenue Code (26 U.S.C.) §§ 7402(a) and 7407.

Defendants consent to entry of this Final Judgment of Permanent Injunction without admitting that grounds exist for imposition of an injunction.

Defendants enter into this Final Judgment of Permanent Injunction voluntarily and waive any right they may have to appeal from it.

Defendants consent to entry of this Final Judgment of Permanent Injunction without further notice and agree that this Court shall retain jurisdiction over them for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

The Court accordingly ORDERS, ADJUDGES, and DECREES that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).
2. Although defendants have denied the United States' allegations that they have engaged in conduct that is subject to penalty under 26 U.S.C. §§ 6694 and 6695, or that otherwise substantially interferes with the proper enforcement of the internal revenue laws of the United States, the Court finds that defendants have consented to the entry of this injunction.
3. It is further ORDERED that defendants, individually and doing business under any other name or using any other entity, and anyone in active concert or participation with them, including any representative, agent, servant, or employee, are permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:
 - a. Preparing or assisting in the preparation of any federal income tax return for any other person or entity;
 - b. Providing any tax advice or services for compensation, including preparing returns, employing others to prepare returns, supervising others who prepare returns, providing consultative services or representation of customers;
 - c. Engaging in conduct subject to penalty under 26 U.S.C. § 6694, including preparing a return or claim for refund that includes an unrealistic or frivolous position or preparing a return or claim for refund that willfully or recklessly understates a tax liability;

- d. Engaging in conduct subject to penalty under 26 U.S.C. § 6695, including failing to exercise due diligence in determining clients' eligibility for the earned income credit; and
- e. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws through the preparation of false tax returns.

4. It is further ORDERED that the defendants, and anyone who prepared tax returns at the direction of or in the employ of the defendants, shall turn over to the United States copies of all retained returns or claims for refund that they prepared for customers after January 1, 1999.

5. It is further ORDERED that the defendants, and anyone who prepared tax returns at the direction of or in the employ of the defendants, shall turn over to the United States a list with the name, address, telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom they prepared returns or claims for refund after January 1, 1999, to the extent that such information is in the control of the defendants or anyone over whom the defendants have control.

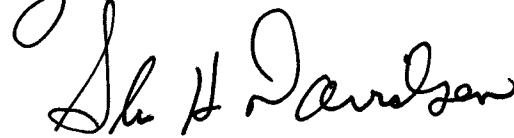
6. It is further ORDERED that the defendants, within forty-five days of entry of this final injunction, shall file a sworn statement with the Court evidencing their compliance with the requirements of paragraphs 4 and 5, above.

7. It is further ordered that the United States may monitor the defendants' compliance with this injunction and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

8. It is further ORDERED that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment of Permanent Injunction forthwith.

SO ORDERED this 24th day of August, 2005.




GLEN H. DAVIDSON
UNITED STATES DISTRICT JUDGE

Approved as to form and content:

EILEEN J. O'CONNOR
Assistant Attorney General, Tax Division
U.S. Department of Justice



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