

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

UNITED STATES OF AMERICA,)	Civil Action No.: 2:18-cv-372-BHH
)	
Plaintiff,)	
)	
v.)	
)	
JACQUELINE LOWNDES, individually and)	
d/b/a CHARLESTON TAX SERVICES, LLC,)	
)	
Defendants.)	
_____)	

**STIPULATED FINAL JUDGMENT
OF PERMANENT INJUNCTION AGAINST JACQUELINE LOWNDES**

The plaintiff, United States of America, has filed a Complaint for Injunctive Relief in this matter against defendant Jacqueline Lowndes individually and doing business as Charleston Tax Services, LLC (hereinafter “Lowndes”).

Defendant Lowndes admits that this Court has jurisdiction over her and over the subject of this action.

Consistent with the terms of the Stipulation for Entry of Final Judgment of Permanent Injunction, Lowndes consents to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction under 26 U.S.C. §§ 7402, 7407 and 7408 and agrees to be bound by its terms. Lowndes waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Lowndes understands that the permanent injunction will constitute the final judgment against her in this civil injunction action. Lowndes waives any right she may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Lowndes states that she enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

The United States and Lowndes agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the Government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude Lowndes from contesting her liability or guilt in any other matter or proceeding.

Lowndes acknowledges that entry of this Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest or penalties against her for asserted violations of the Internal Revenue Code, nor precludes her from contesting such taxes, interest or penalties.

Lowndes agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Final Judgment of Permanent Injunction, and understands that, if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned.

NOW, THEREFORE, it is accordingly **ORDERED, ADJUDGED, AND DECREED** that:

1. This Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
2. Jacqueline Lowndes, and anyone in active concert or participation with her, is **PERMANENTLY ENJOINED** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from:
 - a. acting as a federal tax return preparer or requesting, assisting in, or directing 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;

b. preparing or filing or assisting in preparing or filing of federal tax returns, amended returns, or other related documents or forms that she knows or reasonably should know will result in an understatement of tax liability or the overstatement of federal tax refund(s);

c. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code; and

d. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

3. Jacqueline Lowndes at her own expense:

a. shall send by United States mail and, if an e-mail address is known, by email, a copy of the permanent injunction entered against Lowndes in this action, to each person for whom she prepared federal income tax returns or any other federal tax forms for tax years 2012 through 2016; and

b. shall turn over to the United States within 30 days of receiving the Court's order of permanent injunction a list that identifies by name, social security number, address, e-mail address (if known), telephone number, and tax period(s) all persons for whom she prepared federal tax returns, amended returns, or claims for refund for tax years 2012 through the present.

4. Jacqueline Lowndes shall file a sworn statement with the Court evidencing Lowndes' compliance with the foregoing directives described in paragraphs 3(a)-(b), within forty-five (45) days of entry of the final injunction in this action; and

5. Any and all Preparer Tax Identification Numbers, and Electronic Filing Identification Numbers held by, assigned to, or used by Jacqueline Lowndes shall be immediately revoked; and

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Jacqueline Lowndes and this action to enforce this injunction and that the United States is entitled to conduct discovery to monitor Lowndes' compliance with the terms of any permanent injunction entered against her.

IT IS SO ORDERED.

s/ Bruce Howe Hendricks
BRUCE HOWE HENDRICKS
UNITED STATES DISTRICT JUDGE

May 2, 2018
Charleston, South Carolina