

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	CIVIL ACTION NO. 2:19-cv-153
	)	
v.	)	SECTION H(2)
	)	
JESSICA BARTHELEMY ST. ANN and	)	
JJSM, INC.,	)	
	)	
Defendants.	)	

**FINAL JUDGMENT OF PERMANENT INJUNCTION**  
**AGAINST JESSICA BARTHELEMY ST. ANN AND JJSM, INC.**

Plaintiff, the United States of America, and Defendants, Jessica Barthelemy St. Ann and JJSM, Inc., stipulate and agree as follows:

1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Jessica Barthelemy St. Ann and JJSM, Inc. (“Defendants”).
2. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7407.
3. Defendants, without admitting any of the allegations in the complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms.
4. Defendants further agree to the entry of the below order for permanent injunction under Fed. R. Civ. P. 65 as a final judgment in this matter.

Accordingly, **IT IS HEREBY STIPULATED, ORDERED, AND ADJUDGED** pursuant to 26 U.S.C. § 7402(a), 7407, and 7408 that Defendants, individually or doing business as or through any entity, and those in active concert or participation with them, are **PERMANENTLY ENJOINED** from directly or indirectly:

1. preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than Jessica Barthelemy St. Ann or JJSM, Inc.;

2. owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;

3. engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6701; and

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

**IT IS FURTHER ORDERED** that:

1. Defendants, at their own expense, shall:

(a) mail a copy of the attached letter, Exhibit A, to each person for whom Defendants prepared federal tax returns or any other federal tax forms after January 1, 2013, within 50 days of entry of this final injunction;

(b) surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by Jessica Barthelemy St. Ann pursuant to 26 U.S.C. § 6109, and any and all EFINs held by, assigned to, or used by Defendants, within 30 days of entry of this final injunction;

(c) prominently post a copy of the injunction on Defendants' website and in Defendants' place of business where they prepared tax returns, within 10 days of entry of this final injunction;

(d) deliver a copy of the injunction to any employees, contractors and vendors of Defendants, within 30 days of entry of this final injunction;

(e) file a sworn statement with the Court evidencing Defendants' compliance with the foregoing directives within 60 days of entry of this final injunction; and

(f) keep records of Defendants' compliance with the foregoing directives, which may be produced to the Court or the United States, if requested.

2. The Internal Revenue Service is authorized to immediately revoke all PTINs and EFINs assigned to Defendants.

3. The Court shall retain jurisdiction over Defendants and this action to enforce this injunction.

4. The United States is entitled to monitor Defendants' compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

New Orleans, Louisiana, this 17th day of June, 2019.

  
\_\_\_\_\_  
JANE TRICHE MILAZZO  
United States District Judge

Agreed as to form and content:

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Laura M. Conner  
Laura M. Conner  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 14198  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-6438  
Fax: (202) 514-9868  
[laura.m.conner@usdoj.gov](mailto:laura.m.conner@usdoj.gov)

or:

555 4<sup>th</sup> Street, N.W., Room 6106  
Washington, D.C. 20001

Of Counsel:  
PETER G. STRASSER  
United States Attorney

*Attorneys for the United States*

/s/ Patrick Fanning  
PATRICK FANNING  
238 Huey P. Long Avenue  
Gretna, Louisiana 70053  
Telephone: (504) 368-7888  
Telecopier: (504) 368-7263  
[pfanninglaw@aol.com](mailto:pfanninglaw@aol.com)

*Attorney for Jessica Barthelemy St. Ann  
and JJSM, Inc.*