

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION
DOCKET NO. 3:16-cv-794-FDW-DCK

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 vs.)
)
 JOAN CLARK (a/k/a/ JOAN DAVIS,)
 KEHU TU EL), ET AL.,)
)
 Defendants.)
 _____)

**STIPULATED ORDER OF
PERMANENT INJUNCTION
AGAINST JOAN CLARK**

Plaintiff, the United States of America, and Defendant, Joan Clark (a/k/a Joan Davis, Ketu Tu El), stipulate as follows:

1. Clark waives the entry of findings of fact and conclusions of law under Rule 52 and 65 of the Federal Rules of Civil Procedure.
2. Clark consents to entry of this Stipulated Order of Permanent Injunction and voluntarily waives any right she may have to appeal from it.
3. The United States and Clark agree that entry of this Stipulated Order of Permanent Injunction resolves only this civil injunction action, is entered consistent with Clark's plea agreement in the criminal proceeding 3:15-cr-00127-MOC (USDC, W.D.N.C.), and neither precludes the government from pursuing other current or future civil or criminal matters or proceedings, nor precludes Clark from contesting her liability in any matter or proceeding.

4. Clark consents to permanent disbarment from practice before the Internal Revenue Service, as that term is defined in 31 C.F.R. § 10.2(a)(4).

5. Clark agrees that the Court shall retain jurisdiction over this case for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction:

IT IS ORDERED, ADJUDGED, and DECREED:

- A. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. (I.R.C.) § 7402(a).
- B. Defendant, Joan Clark (a/k/a Joan Davis, Ketu Tu El), has consented to the entry of this injunction.
- C. Pursuant to I.R.C. §§ 7402 and 7407, Clark is permanently barred from directly or indirectly:
 - i. Acting as a federal tax return preparer, preparing or filing federal tax returns, amended returns, and other related tax documents and forms for any entity or person other than herself;
 - ii. Managing, supervising, or assisting others in the preparation or filing of federal tax returns, amended returns, and other related tax documents and forms for any entity or person other than herself;
 - iii. Practicing before the Internal Revenue Service, as that term is defined in 31 C.F.R. 10.2(a)(4);
 - iv. Representing any person or entity before the IRS other than herself;

- v. Attempting to obtain or use a preparer identification number (PTIN) or electronic filing identification number (EFIN) for any purpose; and
 - vi. Having any direct or indirect ownership interest in, profiting from, or working or volunteering for any business that prepares tax returns for others or represents taxpayers before the IRS.
- D. Pursuant to I.R.C. §§ 7402 and 7408, Clark is permanently barred from assisting or advising anyone in connection with any tax matter for compensation or any promise of compensation.
- E. Pursuant to I.R.C. §§ 7402 and 7408, Clark is permanently barred from directly or indirectly organizing, promoting, marketing, selling, or participating in any plan or arrangement that advises or assists taxpayers to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities based on false claims that:
- i. Taxpayers can overstate federal income tax withholding, including by misuse of IRS Forms 1099-OID and Forms 1099-A;
 - ii. Taxpayers can draw on the United States Treasury to pay debts, including tax debts, using Forms 1099-OID, Forms 1099-A, or other documents and filing false federal tax returns;
 - iii. Taxpayers can issue false Forms 1099-OID to a creditor and report the amount of the false Forms 1099-OID as taxes withheld on their behalf;

- iv. Taxpayers have a secret account with the Treasury Department, which they can use to pay their debts or which they can draw on for tax refunds.
- F. Clark shall file with the Court and serve on counsel for the United States, within 45 days of the entry of this order, a certification signed under penalty of perjury stating that she has received the executed copy of this order.
- G. The United States may conduct post-judgment discovery to monitor Clark's compliance with the terms of this injunction.
- H. Clark shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this injunction.
- I. Pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure, this order binds the following who receive actual notice of it by personal service or otherwise:
 - i. The defendant, Joan Clark;
 - ii. Clark's agents, servants, employees, and attorneys; and
 - iii. Other persons who are in active concert or participation with anyone described in I(i) and I(ii) above.
- J. The Clerk is directed to enter final judgment in favor of the United States and against Clark.

JILL WESTMORELAND ROSE
United States Attorney

CAROLINE D. CIRAOLA
Acting Assistant Attorney General
Tax Division

s/ Russell J. Edelstein
RUSSELL J. EDELSTEIN
(MA Bar No. 663227)
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238 – Ben Franklin Station
Washington, D.C. 20044
Tel: (202) 616-2705
Fax: (202) 514-6770
russell.j.edelstein@usdoj.gov
Attorneys for Plaintiff
United States of America

DATED: November 18, 2016

s/ Joan Clark
JOAN CLARK
Defendant

DATED: April 15, 2016

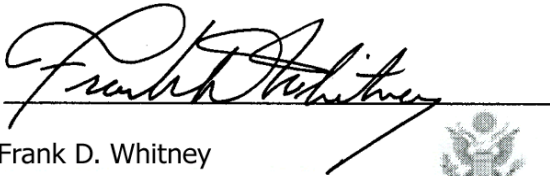
s/ Julia G. Mimms
JULIA GRACE MIMMS
Bar No. 27978
Law Office of Julia G. Mimms, P.A.
1001 Elizabeth Ave., Suite 1A
Charlotte, NC 28204
Tel: (704) 333-1301
Fax: (704) 333-1290
Email: jgmassistant@bellsouth.net
Attorney for Defendant
Joan Clark

DATED: April 15, 2016

**THE FOREGOING STIPULATED ORDER OF PERMANENT INJUNCTION IS
HEREBY APPROVED.**

IT IS SO ORDERED.

Signed: November 21, 2016

A handwritten signature in black ink, appearing to read "Frank D. Whitney", is written over a horizontal line. The signature is fluid and cursive.

Frank D. Whitney
Chief United States District Judge

