

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 2:14-cv-2781
)	
SHANDON ALLEN, TABITHA)	
TUNSTALL, and SHEWANDA)	
HAMILTON,)	
)	
Defendants.)	

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST
SHANDON ALLEN, TABITHA TUNSTALL, AND SHEWANDA HAMILTON**

Now before the Court are the United States’ Motions to Approve and Enter the Stipulated Permanent Injunction Against Shandon Allen and Shewanda Hamilton (docket no. 9) and Tabitha Tunstall (docket no. 11). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton. This judgment of permanent injunction resolves only this civil injunction action against Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton from contesting their liability or guilt in any other matter or proceeding.

Pursuant to the terms of the Stipulated Agreements for Permanent Injunction Against Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton,

IT IS HEREBY ORDERED that Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton, and anyone acting in concert or participation with them, are permanently enjoined

pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than themselves;
- (2) preparing or assisting in preparing federal tax returns that they know or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by I.R.C. § 6694;
- (3) owning, operating, managing, working in, controlling, licensing, or franchising a tax return preparation business;
- (4) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
- (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
- (6) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton mail an executed copy of this injunction to all persons for whom they and their employees prepared federal tax returns or claims for a refund for tax years 2008 and continuing through this litigation to inform them of the permanent injunction entered against them, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court.

IT IS FURTHER ORDERED that Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton produce to counsel for the United States, within fifteen days of the Court's order, a list that identifies by name, social security number, address, e-mail address, telephone number and

tax period(s) all persons for whom they and their employees prepared federal tax returns for tax years beginning in 2008 and continuing through this litigation.

IT IS FURTHER ORDERED that Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton provide a copy of the Court's order to all of their principals, officers, managers, employees, and independent contractors within fifteen days of the Court's order. Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton shall provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom Shandon Allen, Tabitha Tunstall, and Shewanda Hamilton provided a copy of the Court's order.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

IT IS SO ORDERED this 19th day of December, 2014.

s/ S. Thomas Anderson
S. THOMAS ANDERSON
UNITED STATES DISTRICT JUDGE