

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No.: 1:21-cv-01499
	)	District Court Judge Robert M. Dow, Jr.
v.	)	
	)	
LEANNETTE SCOTT,	)	
aka LEANNETTE PICKENS,	)	
	)	
Defendant.	)	
_____	)	

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION**

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402 and 7407; and Federal Rules of Civil Procedure 37, 55, and 65 enters this order and judgment against Leannette Scott, *a/k/a* Leannette Pickens (“Scott”).

The Court finds that that Scott, is a tax return preparer who has repeatedly engaged in conduct subject to penalty under I.R.C. § 6694, and in other fraudulent or deceptive conduct that substantially interferes with the proper administration of the tax laws; and in conduct subject to criminal penalty; that, pursuant to I.R.C. § 7407, an injunction merely prohibiting conduct subject to penalty under I.R.C. § 6694, or other illegal, fraudulent, or deceptive conduct, would be insufficient to prevent her interference with the proper administration of the tax laws; and that Scott should be permanently enjoined from acting as a tax return preparer;

The Court finds that Scott has interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to I.R.C. § 7402(a);

It is accordingly ORDERED, ADJUDGED, and DECREED that:

1. The Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enters a permanent injunction prohibiting Scott from engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 and from engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;

2. The Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enters a permanent injunction enjoining Scott, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with them, from directly or indirectly:

- a. Preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for anyone other than herself;
- b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
- c. Filing or assisting in the filing of a federal tax return for anyone other than herself;
- d. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
- e. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
- f. Advertising tax return preparation services through any medium, including the internet and social media;
- g. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- h. Representing customers in connection with any matter before the IRS;

- i. Employing any person to work as a federal income tax return preparer;
- j. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer;
- k. Selling, providing access, or otherwise transferring to any person some of all of the proprietary assets of Leannette Scott generated by her tax preparation activities, including but not limited to customer lists; and/or
- l. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

3. The Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enters a permanent injunction enjoining Scott, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her or with them, from directly or indirectly operating a business that prepares federal tax returns;

4. This Court orders Scott to prominently post a copy of this Order of Permanent Injunction (with dimensions of at least 12 by 24 inches) at all locations where she conducts business and that she prominently post an electronic copy of the permanent injunction on any website or social media or social media profile that she maintains or creates over the next five years;

5. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Scott to produce to counsel for the United States, within 30 days of this order, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for a refund, for processing years beginning January 1, 2016 and continuing through this litigation;

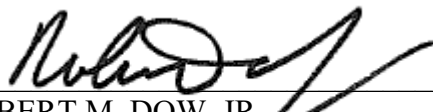
6. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Scott, within 30 days of receiving this order, to contact by U.S. mail and, if an email address is known, by email, all persons for whom Scott has prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2016, as well as all employees or independent contractors she has had since January 1, 2016, and to inform them of the permanent injunction entered against her by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice;

7. The Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, hereby orders Scott within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and complied with the terms described in Paragraphs 5, and 6 of this Order;

8. The Court authorizes the United States to engage in post-judgment discovery to monitor Scott's compliance with the terms of this injunction; and

9. The Court retains jurisdiction over this civil action for the purpose of enforcing the terms of the injunction entered against Scott.

IT IS SO ORDERED and ADJUDGED this 8<sup>th</sup> day of December, 2021.

  
\_\_\_\_\_  
ROBERT M. DOW, JR.  
UNITED STATES DISTRICT JUDGE