

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

UNITED STATES OF AMERICA,)
)
 Plaintiff,) Case No. 1:21-cv-00474
)
 v.)
)
 LAVON BOYD d/b/a WINDY CITY)
 TAXES d/b/a BOYD TAXES,)
)
 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 Lavon Boyd, who sometimes does business as Windy City Taxes and Boyd Taxes (“Boyd”).

The Court finds that that Lavon Boyd, who sometimes does business as Windy City Taxes and Boyd Taxes (“Boyd”), 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 his interference with the proper administration of the tax laws; and that Boyd should be permanently enjoined from acting as a tax return preparer;

The Court finds that Boyd 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 Boyd 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 Boyd, his 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 himself;
- b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
- c. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
- d. 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;
- e. Advertising tax return preparation services through any medium, including the internet and social media;
- f. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification

- Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- g. Representing customers in connection with any matter before the IRS;
 - h. Employing any person to work as a federal income tax return preparer;
 - i. 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;
 - j. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Boyd generated by his tax preparation activities, including but not limited to customer lists; and/or
 - k. 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 Boyd, his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or with them, from directly or indirectly operating a business that prepares federal tax returns;

4. The Court orders Boyd to prominently post a copy of this Order of Permanent Injunction (with dimensions of at least 12 by 24 inches) at all locations where Boyd conducts business;

5. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Boyd 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 he prepared federal tax returns or claims for a refund, for processing years beginning in 2018 and continuing through this litigation;

6. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Boyd, 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 Boyd has prepared federal tax returns, amended tax returns, or claims for refund since January 2018, as well as all employees or independent contractors he has had since January 2018, and to inform them of the permanent injunction entered against him 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 Boyd within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that he 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 Boyd'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 Boyd.

IT IS SO ORDERED and ADJUDGED this 28th day of May, 2021.


EDMOND E. CHANG
UNITED STATES DISTRICT JUDGE