

IN THE UNITED STATES DISTRICT COURT FOR THE  
 NORTHERN DISTRICT OF ALABAMA  
 SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 2:16-cv-677-KOB
	)	
v.	)	
	)	
JESSICA A. LEVERETT, aka	)	
JESSICA HARRIS,	)	
	)	
Defendant.	)	
_____	)	

**FINAL JUDGMENT AND PERMANENT INJUNCTION BY DEFAULT**

This matter is before the court on the United States’ “Motion for Default Judgment.” The United States filed this action to enjoin Defendant Jessica A. Leverett, aka Jessica Harris, from preparing or assisting in the preparation of federal tax returns as well as other activities that violate the provisions in the Internal Revenue Code, or engaging in any activity that substantially interferes with the proper administration and enforcement of the internal revenue laws. *See* doc. 1. Ms. Leverett did not answer the United States complaint, and the Clerk entered default against Ms. Leverett on July 1, 2016.

The court has reviewed the entirety of the record, including the Clerk’s entry of default and the United States’ motion for default judgment. After reviewing the record, the court finds that Levrett, in the operation of numerous tax return

businesses, has engaged and is engaging in conduct interfering with the enforcement of the internal revenue laws, and that injunctive relief under 26 U.S.C. §§ 7402(a), 7407, and 7408, and the court's inherent equity powers is appropriate to stop the conduct by Leverett. Accordingly, the court Orders that the United States' Motion for Default Judgment is **GRANTED**. The clerk shall enter Final Default Judgment against Jessica A. Levrett, aka Jessica Harris.

The court further **ORDERS**:

A. That Leverett has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 and has continually and repeatedly engaged in other fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to bar her from acting as a federal tax return preparer or operating a business which prepares federal tax returns to prevent recurrence of that conduct;

B. That Leverett has engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. That Leverett, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the court's inherent equity powers and 26 U.S.C. § 7402(a);

D. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Leverett, and all those in active concert or participation with her are prohibited from:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
- (2) operating, managing, or participating in any business which prepares federal tax returns or other related documents or forms for any person or entity other than themselves;
- (3) preparing or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liability or overstate federal tax refunds based on positions that she knows or reasonably should know are unreasonable;
- (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; and
- (5) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. Leverett is required, within 30 days of entry of the injunction, to (i) inform by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she, Tax Money Now, Dynamic Tax Services, Dynamic Tax Solutions, Express Money Tax, and any other tax return preparation business in which she has a direct or indirect interest prepared a federal tax return since January 1, 2014, of the permanent injunction entered against her, (ii) provide a copy of this order of permanent injunction without other documents or enclosures unless agreed to by counsel for the United States or approved by the court, and (iii) file with the court a sworn certificate stating that he has complied with this requirement;

F. Leverett is required to produce to counsel for the United States within 30 days a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s) all persons for whom she, Tax Money Now, Dynamic Tax Services, Dynamic Tax Solutions, Express Money Tax, and any other tax return preparation business in which she has a direct or indirect interest, prepared federal tax returns or claims for refund since January 1, 2014;

G. Leverett is required to (i) provide a copy of the court's Order within 15 days of entry of the injunction to all principals, officers, managers, employees, and independent contractors of Tax Money Now, Dynamic Tax Services, Dynamic Tax Solutions, Express Money Tax, and any other tax return preparation business

in which she has a direct or indirect interest, and (ii) provide to counsel for the United States within 30 days a signed and dated acknowledgment or receipt of the court's order for each person to whom she provided a copy of the court's order;

H. The IRS is authorized to immediately revoke any Preparer Tax Identification Number (PTIN) issued pursuant to 26 U.S.C. § 6109 that is held by, or assigned to, or used directly or indirectly by Leverett;

I. The IRS is authorized to immediately revoke any Electronic Filing Identification Number (EFIN) held by, assigned to, or used by Leverett, Tax Money Now, Dynamic Tax Solutions, Dynamic Tax Service, Express Money Tax, and any other tax return preparation business in which Leverett has a direct or indirect interest.

J. The United States is entitled to conduct discovery to monitor Leverett's compliance with the terms of this judgment and permanent injunction entered against her; and

K. The court retains jurisdiction over Defendant and over this action to enforce this judgment and permanent injunction entered against her.

**DONE** and **ORDERED** this 14th day of July, 2016.



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**KARON OWEN BOWDRE**  
CHIEF UNITED STATES DISTRICT JUDGE