

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF MISSISSIPPI  
NORTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 3:24-cv-439-DPJ-ASH
	)	
(1) THOMAS WALT DALLAS,	)	
(2) JASON TODD MARDIS, and	)	
(3) CAPITAL PRESERVATION SERVICES,	)	
LLC, f/k/a ADVANCED TAX PLANNING,	)	
LLC,	)	
	)	
Defendants.	)	
_____	)	

FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST DEFENDANT THOMAS WALT DALLAS

Plaintiff United States and Defendant Thomas Walt Dallas have stipulated to entry of a final judgment that resolves all of the United States’ claims against Dallas in this case, and the United States has submitted an unopposed motion for entry of final judgment consistent with that stipulation. The Court grants that motion and enters final judgment as set forth below.

PERMANENT INJUNCTION AGAINST DEFENDANT THOMAS WALT DALLAS

A. This Court has personal jurisdiction over Thomas Walt Dallas. This Court has subject matter jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402 and 7408.

B. Pursuant to 26 U.S.C. §§ 7402 and 7408, Thomas Walt Dallas, and any person in active concert or participation therewith, is hereby permanently enjoined from, directly or indirectly

1. organizing (or assisting in the organization of), promoting (or assisting in the promotion of) or participating in the sale of any plan or arrangement that is sold or offered for sale in exchange for compensation as a means for a taxpayer to

reduce or avoid paying federal income taxes (“Tax Plan”) which involves strategies or recommendations regarding (i) the allowability of forming and using a marketing or management company to deduct and/or exclude from income certain fees, employee fringe benefits and/or business-related expenses; (ii) the allowability of deducting and/or excluding from income the amount of rents paid or received for the temporary business use of a personal dwelling; (iii) the tax benefits of deferred compensation plans as described under section 409A of the Internal Revenue Code; and/or (iv) any other federal tax benefits which may be secured by participating in any such Tax Plan; and

2. making or furnishing (or causing another to make or furnish) a statement about the allowability of any deduction or credit, the excludability of any income, or the securing of any other federal tax benefit, regarding the subject matter in paragraph B.1., in exchange for compensation.

C. Pursuant to 26 U.S.C. § 7402(a), Thomas Walt Dallas shall, by February 28th each year for each of the next 5 years, sign a declaration under penalty of perjury affirming that he has not engaged in any of the conduct identified above in paragraph B during the prior calendar year. Thomas Walt Dallas shall send that declaration to the following two recipients at the following addresses (unless notified of new addresses):

Internal Revenue Service  
Lead Development Center Stop MS5040  
24000 Avila Road  
Laguna Niguel, CA 92677

Department of Justice, Tax Division  
Chief – Civil Trial Section, Central Region  
P.O. Box 7238  
Ben Franklin Station  
Washington, D.C. 20044

D. Pursuant to 26 U.S.C. § 7402(a), Thomas Walt Dallas will take the following actions:

1. Thomas Walt Dallas shall, within sixty (60) days of the entry of the Injunction, provide a copy of the Injunction to his current employees, independent contractors, directors, and officers.

2. Thomas Walt Dallas shall prominently display, within 14 days of entry of this Injunction, a copy of this Injunction on the front page of all active websites he controls or maintains that reference federal taxes, and shall continue to display it for the next five years or until the website is taken down.
  3. Thomas Walt Dallas will make all reasonable effort to remove all videos that he has used to promote or market income tax planning services, including videos from YouTube (website [www.youtube.com](http://www.youtube.com)) and any other third-party website (including social media websites).
  4. Within 90 days of the entry of the Injunction, Thomas Walt Dallas shall file a certification signed under penalty of perjury that he has complied with the preceding paragraphs 1–3 to the best of his knowledge, information, and belief.
- E. Thomas Walt Dallas shall not make any statements, written or oral, or cause or encourage others to make any statements, written or oral, that misrepresent any of the terms of this Injunction.
- F. This Court shall retain jurisdiction to enforce the Injunction, and the United States may, upon proper notice, conduct reasonable post-judgment discovery to ensure and monitor compliance.

**SO ORDERED AND ADJUDGED** this the 31st day of July, 2024.

*s/ Daniel P. Jordan III*  
CHIEF UNITED STATES DISTRICT JUDGE