

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 8:18-cv-780-CEH-CPT

v.

STEVEN M. DOLETZKY; V.J.S.D.  
SERVICES LLC; MICHAEL A. GARNO;  
MICHAEL A. BASS; AND BAD WOLF  
TAXES AND ACCOUNTING LLC,  
all d/b/a LIBERTY TAX SERVICE,

Defendants.

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**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AND  
DISGORGEMENT AGAINST MICHAEL A. BASS AND  
BAD WOLF TAXES AND ACCOUNTING LLC**

Now before the Court is the Joint Motion by the United States, Michael A. Bass, and Bad Wolf Taxes and Accounting LLC for Entry of Injunction Order and Judgment (Doc. No. 53).

Upon consideration, the Court **GRANTS** the Joint Motion and enters the following Order and Judgment of Permanent Injunction and Disgorgement against Defendants Michael A. Bass and Bad Wolf Taxes and Accounting LLC:

**IT IS HEREBY ORDERED** that Defendants Michael A. Bass and Bad Wolf Taxes and Accounting LLC, d/b/a Liberty Tax Service, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, effective from the date of entry of this Order, from directly or indirectly:

A. Acting as federal tax return preparers, or filing, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity for compensation or any promise of compensation;

- B. Representing anyone before the IRS for compensation or any promise of compensation;
- C. Directly or indirectly owning, managing, controlling, working for, profiting from, investing in, consulting with, advertising for, or volunteering for any tax return preparation business;
- D. Selling to any individual or entity a list of tax return preparation customers, or any other tax preparation customer information Michael A. Bass or Bad Wolf Taxes and Accounting LLC obtained at any time;
- E. Assigning, disseminating, providing, or giving to any current or former employee, business associate, manager, tax return preparer, employee, or independent contractor of Michael A. Bass or Bad Wolf Taxes and Accounting LLC a list of tax return preparation customers or any other tax return preparation customer information obtained by Michael A. Bass or Bad Wolf Taxes and Accounting LLC through the operation of a tax return preparation business;
- F. Training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- G. Filing, providing forms for, or otherwise aiding and abetting the filing of IRS Forms 1040, 1040X, 8867, 8863, Schedule C, or any other IRS forms containing false or fabricated information;
- H. Advising others to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including the misuse of IRS Forms 1040, 1040X, Schedule C, or other IRS forms by inputting false or fabricated information;

I. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (“PTIN”) and/or IRS Electronic Filing Identification Number (“EFIN”), or any other IRS service or program by which one prepares or files tax returns;

J. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) or EFIN(s);

K. Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall, without further proceedings, immediately close all tax return preparation stores that they own directly or through any entity, whether those stores do business as Liberty Tax Service or operate under any other name.

**IT IS FURTHER ORDERED** that Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall, within 15 days of entry of this Permanent Injunction Order by the Court, send by United States mail and by e-mail if an e-mail address is known, a copy of this Permanent Injunction Order to all persons for whom Michael A. Bass or Bad Wolf Taxes and Accounting LLC employed or otherwise worked as a tax return preparer at their tax return preparation business(es) from 2014 to the present, including managers, employees, independent contractors, and volunteers, without enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court. Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall also file with the Court within 45 days of the Court’s Order, a signed and dated acknowledgement that they have provided a copy of the Court’s Permanent Injunction

Order to each person who they employed or otherwise worked as a tax return preparer at their tax return preparation business(es) from 2014 to the present.

**IT IS FURTHER ORDERED** that Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall, within 30 days of the entry of this order, provide to counsel for the United States in this action a list identifying any persons or entities that acquired or purchased since January 1, 2018 any tax return customer list in their possession or tax return customer information in their possession, including the date of each acquisition or purchase. Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall: (a) notify any such purchaser or recipient of the entry of this Permanent Injunction Order by providing an executed copy of the Permanent Injunction Order by United States mail and by e-mail if an e-mail address is known, without enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court; and (b) file with the Court within 45 days of the Court's Permanent Injunction Order, a signed and dated acknowledgement that Michael A. Bass and Bad Wolf Taxes and Accounting LLC have provided a copy of the Permanent Injunction Order to each person or entity that acquired or purchased since January 1, 2018 any tax return customer list in their possession or tax return customer information in their possession.

**IT IS FURTHER ORDERED** that Michael A. Bass and Bad Wolf Taxes and Accounting LLC shall file with the Court and serve on counsel for the United States, within 45 days of the entry of this order, a certification signed under penalty of perjury by Michael A. Bass stating that he has received the executed copy of this order.


**IT IS FURTHER ORDERED** that the United States may engage in post-judgment discovery to monitor compliance with this injunction.

**IT IS FURTHER ORDERED** that this Court shall retain jurisdiction over this action for one year from its entry for purposes of implementing and enforcing the final judgment and issuing any additional orders necessary and appropriate to the public interest.

**IT IS FURTHER ORDERED** that Michael A. Bass shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this injunction or the reasons for its entry by the Court.

**IT IS FURTHER ORDERED** that the Clerk is directed to enter final judgment pursuant to Fed. R. Civ. P. 54(b) in favor of the United States and against Defendants Michael A. Bass and Bad Wolf Taxes and Accounting LLC under Counts I-III of the Complaint, as well as a judgment solely against Michael A. Bass and in favor of the United States for \$260,000.00 under Count IV of the Complaint (seeking disgorgement of ill-gotten gains from filing federal tax returns that claim improper tax refunds, understate customers' federal tax liabilities, or otherwise include false or fraudulent claims). The Court finds that there is no risk of inconsistent judgments involving Bass, Bad Wolf Taxes and Accounting LLC, and the remaining parties to this action, and there is no just reason for delay.

**DONE AND ORDERED** in Tampa, Florida, this 5th day of August, 2019.

  
Charlene Edwards Honeywell  
United States District Judge

Copies furnished:

All parties of record including unrepresented parties, if any