

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

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|-----------------------------|---|----------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | Case No. 23-cv-00986 |
| Plaintiff, |) | |
| |) | |
| v. |) | |
| |) | |
| TYRONE JOHNSON and TJ |) | |
| PROFESSIONAL SERVICES, LLC, |) | |
| |) | |
| Defendant. |) | |
| _____ |) | |

COMPLAINT FOR PERMANENT INJUNCTION

1. The United States brings this action to permanently enjoin Tyrone Johnson and TJ Professional Services, LLC (“Defendants”) from directly or indirectly:

a. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

b. Owning, managing, assisting, or working at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents and forms, including any electronically

submitted tax returns or tax-related documents, for any entity or person other than themselves;

c. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701; and

d. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue Code.

2. This action also seeks an order under 26 U.S.C § 7402(a) requiring Defendants to disgorge to the United States fees or other compensation they received for the preparation of federal tax returns making false or fraudulent claims.

JURISDICTION AND VENUE

3. This action is authorized and requested by a delegate of the Secretary of the Treasury and is commenced at the direction of the Attorney General of the United States in accordance with 26 U.S.C § 7401.

4. This Court has jurisdiction under 26 U.S.C. §§ 7402(a) and 7408(a), as well as 28 U.S.C. §§ 1340 and 1345.

5. Venue is proper in this Court under 28 U.S.C. § 1391 because a substantial part of the events or omissions giving rise to the United States' claims occurred in the Middle District of Florida.

DEFENDANTS

6. Johnson is a paid “tax return preparer” (as defined by 26 U.S.C. § 7701) who has been preparing returns for customers since at least 2016. He has prepared and continues to prepare taxes for customers in the Tampa, Florida area.

7. Johnson does not provide return preparation services from a brick-and-mortar establishment. He solicits business through word of mouth and corresponds with customers via phone, email, and text messaging.

8. Johnson does not typically meet his customers in person. Instead, customers usually email their tax records and documents (*e.g.*, Form W-2, Form 1099) to Johnson. Johnson emails a copy of the filed return to the customer.

9. Johnson has no tax-related training and has no tax-related certifications or degrees. He prepares returns for customers on a seasonal basis during tax filing season (generally between January and April) using free on-line tax software.

10. Johnson incorporated TJ Professional Services LLC in Florida in 2016, and it was administratively dissolved by the State of Florida in 2017.

11. As the shareholder and corporate representative of TJ Professional Services LLC, Johnson applied to the IRS for an Electronic Filing Identification Number (“EFIN”) in 2016. An EFIN is an identification number the IRS issues to return preparers who have completed an e-file application and passed a

suitability check. The EFIN is used to electronically file returns for customers. The IRS denied the application for an EFIN due to Johnson's criminal conviction for felony battery.

12. Although Johnson personally prepares returns for customers, he does not identify himself as a paid preparer on his customer's returns and he has not obtained a Preparer Tax Identification Number ("PTIN") from the IRS. Instead, he operates as a "ghost preparer" to make it appear that his customers self-prepared their returns by filing using six-digit PINs affiliated with individual customers. Johnson's failure to identify himself on returns he prepares for others is conduct subject to penalty under 26 U.S.C. § 6695(c).

DEFENDANTS' ACTIVITIES

13. Defendants have prepared and electronically filed hundreds of individual federal income tax returns (Forms 1040) for customers since 2016. In 2022 (*i.e.*, for tax year 2021), Defendants prepared and filed 341 individual federal tax returns. As of April 24, 2023, Defendants have prepared 233 tax returns for tax year 2022.

14. Defendants typically charge a fee of approximately 10% of the customer's claimed refund to prepare their return. In most cases, customers use a digital payment service such as Zelle or Venmo to remit the fee to Defendants.

15. An IRS investigation revealed that Defendants prepare returns they know, or have reason to know, understate their customers' tax liabilities, and overstate the refund to which they are entitled. Defendants do so primarily by filing false Schedules C - Profit or Loss from Business, with returns they prepare. The exact tax loss from the Defendants' scheme is unknown but likely exceeds \$1 million.

A) Fabricated Businesses and Business Losses

16. Individual taxpayers who operate a business as a sole proprietorship report their business income and expenses on a Schedule C - Profit or Loss from Business (Sole Proprietorship) that is filed as part of the taxpayer's Form 1040. The net figure reported on a Schedule C, whether a profit or a loss, is a component of the taxpayer's adjusted gross income ("AGI").

17. Defendants continually and repeatedly understate their customer's AGI by claiming fictitious losses for non-existent businesses on Schedules C they prepare. This fraudulently reduces the amount of taxable income the Defendants report on their customers' returns which, in turn, reduces the reported tax and leads to bogus refund claims.

18. The examples below illustrate the scheme Defendants employ. To protect the identities of individual customers, the complaint refers to customers by number, *e.g.*, Customer 1, Customer 2, *etc.* A Customer Key, which identifies

each customer by name and the last four digits of the Social Security number, will be served with the summons and complaint.

- a. Johnson prepared Customer 1's 2017 tax return. Customer 1 filed a complaint against Johnson with the IRS after learning that Johnson claimed a false business loss on her 2017 income tax return. Although she never met Johnson in person, Customer 1 confronted him via email about claiming the loss to her income tax return without her knowledge. According to Customer 1, Johnson refused to answer further emails and blocked Customer 1's number on his phone. According to Customer 1, the federal income tax return Johnson prepared for her overstated her income tax refund by \$6,978.
- b. Johnson prepared Customer 2's 2018 tax return after she was referred to Johnson by a co-worker. Although she only provided a Form W-2, Johnson included a Schedule C with her Form 1040 that claimed a loss from a security business that she did not own. After receiving the erroneous return from Johnson, Customer 2 stopped payment on the check she gave Johnson as his fee and filed an amended return that did not include the loss Johnson fabricated.

Customer 2 also filed a complaint against Johnson with the IRS in 2019 to report his conduct.

- c. Customers 3 and 4 were married and filed jointly for tax years 2019 and 2020. Johnson prepared their 2019 and 2020 tax returns and claimed business losses he knew were phony. Although Customers 3 and 4 did not tell Johnson that they were business owners, Johnson falsely claimed that Customer 3, a retired law enforcement officer, owned a "Security Services" business, and that Customer 4 owned an "Administrative Services" business. Without their knowledge or consent, Johnson included Schedule Cs with Customer 3 and 4s Form 1040 that claimed losses from these fictitious businesses.
- d. Customers 5 and 6 were married and filed jointly for tax years 2019 and 2020. Johnson prepared their 2019 and 2020 tax returns and claimed bogus losses from fictitious businesses. Johnson falsely claimed that Customers 5 and 6 owned a "Security Services" business, an "Investigation Services" business, and a "Business Support Services" business. Customers 5 and 6 did not tell Johnson they owned or operated a business, nor did they authorize Johnson to claim fictitious business losses on their returns.

- e. Customer 7 and Customer 8 are married and filed jointly for 2021. Johnson prepared Customer 7 and 8's 2021 tax return that claimed fictitious losses he knew were false. Johnson falsely claimed that Customer 7 operated a "Security Services" business and that Customer 8 operated a "Personal Care Services" business. Customers 7 and 8 did not own or operate such businesses, nor did they tell Johnson that they did. Customers 7 and 8 did not authorize Johnson to claim a loss from these businesses and were not aware that he did so. Johnson charged Customers 7 and 8 a fee of \$2,000 (representing 10% of the refund he claimed on their return) to prepare their 2021 tax return. Customers 7 and 8 paid Johnson's fee via a digital payment service.
- f. Johnson prepared Customer 9's 2021 and 2022 tax returns and claimed bogus losses for fictitious businesses. Johnson falsely claimed that Customer 9, an aircraft mechanic, operated a "Mechanic Services" business on his 2021 and 2022 returns. Customer 9 did not own or operate a "Mechanic Services" business in either 2021 or 2022 and did not tell Johnson that he did. Customer 9 did not authorize Johnson to claim a loss from these false businesses on his 2021 and 2022 returns and was not aware

that he did so. Johnson charged Customer \$835 (9-10% of the claimed refund amount), to prepare his 2022 tax return. Customer 9 paid Johnson via a digital payment service.

- g. Johnson prepared Customer 10's tax 2022 tax return and fabricated losses for a non-existent business. Johnson has filed Customer 10's tax returns each year since at least 2018. In 2022, Johnson sent Customer 10 a Christmas card advertising his tax consulting business, TJ Professional Services, LLC in advance of tax filing season that began in January 2023. Customer 10 again hired Johnson to prepare her 2022 tax return, on which Johnson falsely claimed that Customer 10 owned a "Lawn Service" business and a "Support Services" business. At no time did Customer 10 state to Johnson that she owned these businesses and she was not aware that Johnson fabricated these businesses and losses on her return. The fictitious losses Johnson claimed on Customer 10's return falsely inflated the amount of the refund. Johnson then charged Customer 10 a fee equal to 10% of the claimed refund amount.
- h. Johnson prepared Customer 11's 2022 tax return and falsely claimed that Customer 11 operated a "Technical Services" business on his 2022 return. Customer 11 did not own or operate a

“Technical Services” business, nor did he tell Johnson that he did.

Customer 11 did not authorize Johnson to claim a loss from this business on his 2022 return and was unaware Johnson did so.

Customer 11 paid Johnson \$890 via digital payment service

- i. Johnson prepared Customer 12’s 2022 tax return that included a Schedule C loss for a non-existent business. Johnson falsely claimed that Customer 12, a major at the Hillsborough County Sheriff’s Office, operated a “Security Services” business. Johnson charged Customer 12 a fee of \$800 (which represents 10% of his claimed refund) to prepare his 2022 tax return. Customer 12 paid the fee to Johnson via Zelle.
- j. Johnson prepared Customer 13’s 2022 tax return and fabricated a loss on a Schedule C for a “Technical Services” business that Customer 13 neither owned nor operated. Customer 13 did not authorize Johnson to claim a loss from this business on his 2022 tax return and was unaware he did so. Johnson charged Customer 13 a fee equal to 10% of his refund (\$800) to prepare his 2022 return. Customer 13 paid Johnson via Zelle.

19. These examples represent a small sample of the number of returns Defendants prepare that include a false Schedule C. In 2022, 88% of the returns

Defendants filed contained a Schedule C, with 96% of those Schedule Cs claiming a business loss. As of March 7, 2023, 98% of the returns Defendants filed for tax year 2022 contained a Schedule C, with 98% of those Schedule Cs claiming a business loss. Most, if not all, of those taxpayers were wage earners or contractors who performed services for another employer.

B) Johnson operates as a “Ghost Preparer”

20. Section 6109 of the Internal Revenue Code requires return preparers to identify themselves on the returns they prepare for customers by including their PTIN on the return. Return preparers that do not identify themselves on returns they prepare for customers are subject to a penalty under 26 U.S.C. §§ 6695(b), (c). The IRS refers to return preparers that do not identify themselves as “ghost preparers.”

21. Johnson operates his business as a “ghost preparer.” He does not sign the tax returns he prepares for others, does not use a PTIN or EFIN, and does not identify himself in any way on the returns he prepares for others.

22. Instead, Defendants appear to digitally sign his customers’ tax returns using a six-digit PIN associated with the taxpayer, even though he does not have a power-of-attorney for his customers and his customers do not sign IRS Form 8870 that authorizes Defendants to file returns on their behalf. Additionally, Johnson places a fabricated customer email address on each return.

23. Johnson electronically files his customer's tax returns using a six-digit PIN associated with the customer's Social Security number, as if they were filing themselves.

24. These prohibited practices hinder the IRS's ability to identify off-the-grid tax return preparers who prepare tax returns that make false or fraudulent claims on behalf of their customers.

25. The IRS discovered Johnson as a ghost preparer in 2018 when three of his customers filed complaints against him with the IRS. Although their returns appeared to be self-prepared, during the investigation the taxpayers identified Johnson as the preparer. The same is true for Customers 1-13. Customers 1-13 confirmed that Johnson prepared their tax returns, but none of the returns indicate that they were prepared by a "paid preparer." Johnson intentionally omitted any reference to himself as a "paid preparer" and failed to sign the returns he prepared, in violation of 26 U.S.C. §§ 6695(b) and (c), respectively.

26. A court can enjoin a return preparer who continually engages in conduct subject to penalty under 26 U.S.C. § 6695 from preparing returns for others. *See* 26 U.S.C. § 7407. Because Johnson operates as a ghost preparer, it is extremely difficult for the IRS to identify and detect his illicit tax preparation activities. Once detected, it is difficult to quantify exactly how many tax returns Johnson prepared and filed for his customers.

HARM CAUSED BY DEFENDANTS' ACTIONS

27. Defendants' pattern of preparing returns that understate their customers' taxes and overstating their refunds through the schemes described above have resulted in the loss of significant federal tax revenue. Defendants' manipulation of their customers' income and practice of fabricating false businesses and business losses caused the United States to issue refunds that taxpayers were not entitled to receive. Based on the returns it has examined between 2018 and 2021, the IRS estimates that the United States has lost millions of dollars in tax revenue from Defendants' actions.

28. Along with lost tax revenue, the United States has had to bear the substantial cost of examining returns Defendants have prepared and collecting the understated liabilities from their customers. These costs are multiplied because Defendants' pattern of ghost-filing returns makes it difficult for the IRS to investigate their activity and impossible to determine the exact number of returns or the extent of the harm to the United States.

29. Defendants' illegal conduct harms honest tax return preparers because, by preparing tax returns that unlawfully inflate their customers' refunds, Defendants have a competitive advantage over tax return preparers who prepare returns in accordance with the law. Customers who are satisfied with the tax refunds they receive are often unaware of Defendants' illegal return preparation practices and return to Defendants for subsequent tax seasons.

30. The harm Defendants cause is not limited to the adverse monetary impact attributable to tax returns that fraudulently understate customers' tax liabilities and overstate their refunds. Defendants' actions also undermine confidence in the federal income tax system. Defendants' customers trust—and pay—they to prepare honest returns. Defendants betray that trust and harms their customers, who must foot the bill for the deficiencies and, potentially, interest and penalties resulting from Defendants' conduct.

31. Defendants' activities encourage noncompliance with the internal revenue laws by failing to confirm with their customers that their returns honestly and accurately reflected the information they provided.

**COUNT I: INJUNCTION UNDER 26 U.S.C. § 7407
FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. §§ 6694 & 6695**

32. The United States incorporates by reference the allegations in paragraphs 1 through 31.

33. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes:

- a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a

refund due to an position that the preparer knew or should have known was unreasonable (as defined by § 6694(a)(2));

- b. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to willful or reckless conduct;
- c. Engaging in conduct subject to penalty under 26 U.S.C. § 6695(b), which penalizes a tax return preparer who fails to sign a return;
- d. Engaging in conduct subject to penalty under 26 U.S.C. § 6695(c), which penalizes a tax return preparer who fails to furnish his identifying number as required under 26 U.S.C. § 6109(a); and
- e. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

34. In order for a court to issue such an injunction, the court must find that (1) the preparer engaged in the prohibited conduct defined in paragraph 33 above, and (2) injunctive relief is appropriate to prevent the recurrence of the conduct.

35. If a tax return preparer's conduct is continual or repeated and the court finds that a narrower injunction would not be sufficient to prevent the

preparer's interference with the proper administration of the internal revenue laws, the court may permanently enjoin the person from acting as a tax return preparer. *See* 26 U.S.C. § 7407(b).

36. Since at least 2016, Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing returns that understate their customers' tax liabilities and overstate refunds and credits. As described above, Defendants have prepared, and continue to prepare, returns that claim deductions for expenses not incurred by their customers and credits to which taxpayers are not entitled. Defendants do so with the knowledge that the positions they took on the returns were unreasonable and lacked substantial authority. Defendants thus engage in conduct subject to penalty under 26 U.S.C. § 6694(a).

37. Additionally, Defendants engage in conduct subject to penalty under 26 U.S.C. § 6694(b) by willfully understating customers' liabilities and acting with a reckless and intentional disregard of rules and regulations.

38. Defendants have engaged in conduct subject to penalty under 26 U.S.C. § 6695(b)-(c) by willfully failing to sign the tax returns that they prepared and failing to provide an identifying number or otherwise identify themselves on returns they prepare and file for others.

39. Defendants' conduct substantially interferes with the administration of the internal revenue laws. Injunctive relief is necessary to prevent this misconduct because, absent an injunction, Defendants are likely to continue preparing false federal income tax returns.

40. A narrower injunction would be insufficient to prevent Defendants' interference with the administration of the internal revenue laws. Defendants have prepared, and continue to prepare, returns understating their customers' liabilities through reporting fictitious businesses and business losses on their customers' tax returns. In addition, the IRS may not yet have identified all of the schemes used by Defendants to understate liabilities and overstate refunds and credits. If the Court does not issue a permanent injunction against Defendants, the IRS will need to spend additional resources to uncover their schemes going forward. The harm resulting from these schemes includes both the expenditure of these resources and the revenue loss caused by the improper deductions and credits Defendants claim on returns they prepare. Accordingly, only a permanent injunction is sufficient to prevent future harm caused by Defendants.

**COUNT II: INJUNCTION UNDER 26 U.S.C. § 7408
FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. § 6701**

41. The United States incorporates by reference the allegations contained in paragraphs 1 through 40.

42. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701, which penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability.

43. Defendants engage in conduct subject to penalty under 26 U.S.C. § 6701 by preparing income tax returns that claim credits and deductions they knows to be improper, false, or inflated.

44. Defendants' repeated actions fall within 26 U.S.C. § 7408, and injunctive relief is appropriate to prevent recurrence of this conduct.

**COUNT III: INJUNCTION UNDER 26 U.S.C. § 7402 FOR UNLAWFUL
INTERFERENCE WITH THE ENFORCEMENT OF INTERNAL REVENUE
LAWS**

45. The United States incorporates by reference the allegations contained in paragraphs 1 through 44.

46. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate to enforce the internal revenue laws.

47. Defendants repeatedly and continually engage in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

48. If Defendants continue to prepare tax returns, their conduct will irreparably harm the United States and the United States has no adequate remedy at law.

49. Defendants' conduct has caused, and will continue to cause, substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. The IRS will have to devote substantial and unrecoverable time and resources auditing Defendants' customers individually to detect understated liabilities and overstated refund claims.

50. The detection and audit of erroneous tax credits and deductions claimed on returns prepared by Defendants would be a significant burden on IRS resources.

COUNT IV: DISGORGEMENT UNDER 26 U.S.C. § 7402(a)

51. The United States incorporates by reference the allegations of paragraphs 1 through 50.

52. Section 7402(a) of the Internal Revenue Code authorizes a district court to issue orders, judgment, and decrees as may be necessary or appropriate to enforce the internal revenue laws.

53. Defendants' conduct substantially interferes with the enforcement of the internal revenue laws and causes the United States to issue tax refunds to individuals not entitled to receive them. But for Defendants' conduct, the United States would not have issued these bogus refunds.

54. Defendants have unjustly profited from their misconduct at the expense of the United States. They subtracted fees from their customer's bogus refund returns.

55. Defendants should not be allowed to retain the fees they earned from deceiving their customers and thieving their country. Using its broad authority under 26 U.S.C. § 7402(a), the Court should enter an order requiring Johnson to disgorge to the United States the receipts (in the form of fees subtracted from customers' tax refunds) they received for the preparation for federal tax returns that make grossly incompetent, negligent, reckless, and or fraudulent claims.

RELIEF REQUESTED

WHEREFORE, the United States respectfully prays for the following:

A. That the Court find that Defendants have repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;

B. That the Court find that Defendants have repeatedly and continually 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 the Court find that Defendants have repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct;

D. That the Court enter a permanent injunction prohibiting Defendants and any other person or entity working in concert or participation with them from directly or indirectly:

- i. Preparing, assisting in the preparation of or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
- ii. Owning managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;
- iii. Transferring, selling, or assigning their customer lists or other customer information;

- iv. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695 and 6701; and
- v. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

E. That the Court enter an injunction requiring Defendants, at their own expense, to:

- i. Send by certified mail, return receipt requested, a copy of the final injunction entered against Defendants in this action, as well as a copy of the Complaint setting forth the allegations as to how Defendants fraudulently prepared federal tax returns, to each person for whom Defendants prepared federal tax returns or any other federal tax forms after January 1, 2019, within 30 days of entry of the final injunction in this action;
- ii. Turn over to the United States copies of all returns and claims for refund that Defendants prepared after January 1, 2019;
- iii. Provide the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom Defendants prepared tax returns, other

tax forms, or claims for refund after January 1, 2019, within 30 days of entry of the final injunction in this action;

- iv. Prominently post the following on Defendants' social media accounts and websites used to advertise his tax preparation services, if any, and in Defendants' place of business where they prepared tax returns within 10 days of entry of the final injunction in this action: (1) a copy of the injunction, (2) a statement that they have been enjoined from the preparation of tax returns, and (3) a hyperlink to any press release regarding the injunction that the Department of Justice may issue;
- v. Deliver a copy of the injunction to any employees, contractors and vendors of Defendants, if any, within 30 days of entry of the final injunction in this action;
- vi. File a sworn statement with the Court evidencing Defendants' compliance with the foregoing directives within 45 days of entry of the final injunction in this action; and
- vii. Keep records of Defendants' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph F, below;

F. That the Court enter an order allowing the United States to monitor Defendants' compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure;

G. That the Court enter an order, pursuant to 26 U.S.C. § 7402(a), requiring Defendants to disgorge to the United States the gross receipts (the amount of which is to be determined by the Court) that they received in the form of fees subtracted from customers' tax refunds for the preparation of tax returns that make or report false or fraudulent claims, deductions, credits, income, expenses, or other information that results in the understatement of taxes;

H. That the Court retain jurisdiction over Defendants and this action to enforce any permanent injunction entered; and

I. That the Court award the United States its costs incurred in connection with this action, along with such other relief as justice requires.

Dated: May 4, 2023

Respectfully submitted,

DAVID A. HUBBERT
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