

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No.
)	
MARJORIE ST. JEAN and)	
MARJORIESTJEANLLC,)	
)	
Defendants.)	

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

The United States of America, for its complaint against Marjorie St. Jean and MarjorieStjeanLLC, alleges the following:

1. This is a civil action brought by the United States under 26 U.S.C. §§ 7402, 7407, and 7408 to enjoin Marjorie St. Jean and MarjorieStjeanLLC, and anyone in active concert or participation with them, from:

- a. acting as federal tax return preparers 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;
- b. preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- c. owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
- d. training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;

- e. maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- f. 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
- g. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

This action also seeks, under 26 U.S.C. § 7402, an order requiring Marjorie St. Jean and MarjorieStjeanLLC to disgorge to the United States the ill-gotten gains that Marjorie St. Jean and MarjorieStjeanLLC received (in the form of tax preparation fees) for the preparation of false federal tax returns.

Authorization

2. This action has been requested and authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408.

Jurisdiction and Venue

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this Court under 28 U.S.C. § 1391(b)(1) because St. Jean resides in this judicial district and a substantial part of the activities giving rise to this suit occurred in this judicial district.

5. Marjorie St. Jean, resides in McDonough, Georgia. St. Jean has been preparing tax returns for others since at least 2008. St. Jean began working as a manager at an LBS Tax Services (“LBS”) store in Union City, Georgia in late 2012. During 2013, St. Jean prepared tax

returns at the LBS store that she managed in Georgia. In 2014, St. Jean stopped working for LBS, and St. Jean and another former LBS manager co-owned and operated two tax preparation stores in Georgia under the name Precise Tax Services. Beginning in 2015, St. Jean solely owned and operated these two tax preparation stores.

6. St. Jean incorporated MarjorieStjeanLLC in 2012 to operate the LBS store that she managed in Union City, Georgia. The Articles of Organization for MarjorieStjeanLLC state that St. Jean is the sole manager or member and registered agent.

7. In addition to owning and operating tax preparation stores (directly or through MarjorieStjeanLLC), St. Jean personally prepared the following number of tax returns identifying her as the paid preparer in 2013, 2014, 2015, 2016, and 2017:

Processing Year	Total Number of Returns	Number of Returns Claiming a Refund	% of Returns Claiming a Refund	Number and % of Returns Claiming EITC ¹
2013	41	40	97 %	32 (78%)
2014	258	256	99 %	97 (79%)
2015	250	245	98 %	162 (77%)
2016	167	159	95 %	162 (71%)
2017	188	179	95%	138 (73%)

Background

8. LBS began in 2008 as a tax return preparation business in Orlando, Florida operated by Walner Gachette. In 2011, Gachette began franchising the LBS name through Loan Buy Sell, Inc., a corporation organized in the State of Florida, to his employees in order to broaden his revenue base. In 2016, the United States District Court for the Middle District of Florida enjoined Gachette from preparing federal tax returns and owning, operating, and

¹ The Earned Income Tax Credit, a refundable tax credit available to certain low-income working people in varying amounts based on the taxpayer's income, filing status, and claimed number of dependents.

franchising a tax preparation business. *See United States v. Walner Gachette*, 6:14-cv-1539 (M.D. Fla.).

9. In late 2012, St. Jean began working as a manager and tax preparer at an LBS store owned and operated by Douglas Mesadieu. The United States District Court for the Middle District of Florida enjoined Mesadieu from preparing federal tax returns and owning and operating a tax preparation business in 2016. *See United States v. Douglas Mesadieu*, 6:14-cv-1538-ACC-TBS (M.D. Fla.).

10. In November 2012, St. Jean incorporated MarjorieStjeanLLC because she was instructed to create an LLC in order to obtain an Electronic Filing Identification Number (“EFIN”) from the IRS. St. Jean was required to have an EFIN to manage an LBS store. During the 2013 filing season, in addition to managing the LBS store, St. Jean also prepared tax returns.

11. In 2014, St. Jean and a former LBS manager operated two stores, in Griffin and Jonesboro, Georgia, operating as Precise Tax Services. According to the arrangement, St. Jean operated the store located in Griffin.

12. In 2015, St. Jean operated both of the stores in Georgia. After the 2015 filing season, St. Jean closed the tax preparation store in Griffin. St. Jean continues to operate the tax preparation store located at 7206 Tara Blvd., Jonesboro, Georgia 30236, where she personally prepares tax returns.

The Defendants’ Activities

13. The Defendants prepare tax returns to generate bogus refunds for customers, enabling the Defendants to charge exorbitant fees and maximize profits at the expense of the United States Treasury.

14. Many of the Defendants' customers earn low to moderate incomes and lack knowledge regarding tax law and tax return preparation. Customers often have no knowledge that the Defendants have prepared and filed false tax returns on their behalf. For others, the Defendants mislead customers about what can "legally" be claimed on their tax returns, particularly with respect to various credits and deductions, and by promising customers thousands of dollars of (illegal) refunds to convince them to have the Defendants prepare their tax returns.

15. The Defendants make false claims on tax returns, particularly on the forms attached to those returns, in order to improperly increase customers' refunds. After completing the returns, the Defendants falsely tell the customers that these forms legally increased the customers' refunds, and charge higher (and often undisclosed) fees due to the additional forms and the higher refund that the Defendants claimed. The Defendants charge customers fees for preparing the return, fees for each tax form attached to the return, and fees for filing the return. These fees are all deducted from the customer's tax refund, often without the customer being told the amount that the Defendants actually charged for preparing the tax return.

16. The Defendants request on customers' tax returns a refund amount that is not based on the customer's actual income, expenses, deductions, and applicable qualifying credits. Instead, the refund is based on fabricated income, expenses, deductions, and credits reported by the Defendants.

17. The Defendants engage in unlawful tax return preparation practices including:
- a. Making false claims for the Earned Income Tax Credit;
 - b. Falsely claiming the federal Fuel Tax Credit;
 - c. Circumventing due diligence requirements in order to unlawfully maximize the Earned Income Tax Credit;

- d. Improperly claiming false filing status, such as Head of Household;
- e. Fabricating businesses and related business income and expenses;
- f. Fabricating itemized deductions, including for unreimbursed employee business expenses and charitable contributions;
- g. Failing to provide customers with a copy of the completed tax return; and
- h. Charging deceptive and unconscionable fees.

**Phony Claims for the Earned Income Tax Credit
and Failure to Comply with Due Diligence Requirements**

18. The Defendants prepare tax returns that include fraudulent claims for the Earned Income Tax Credit (“EITC”) often based on fabricated business income and expenses, bogus or improperly-claimed dependents, and/or false filing status.

19. The EITC is a refundable tax credit available to certain low-income working people. The amount of the credit is based on the taxpayer’s income, filing status, and claimed number of dependents. *See* 26 U.S.C. § 32 and the accompanying Treasury Regulations.

Because the EITC is a refundable credit, claiming an EITC can, in certain circumstances, reduce a taxpayer’s federal tax liability below zero, entitling the taxpayer to a payment from the U.S. Treasury.

20. Due to the method used to calculate the EITC, an individual can claim a larger EITC by claiming multiple dependents and, for certain income ranges, individuals with higher earned income are entitled to a larger credit than those with lower earned income. The amount of the credit increases as income increases between \$1 and \$13,650, and decreases as income increases beyond \$17,830. Some tax preparers who manipulate reported income to maximize the EITC refer to this range of earned income corresponding to a maximum EITC as the “sweet spot” or “golden range.” For tax year 2014, the maximum EITC was \$6,143 and was available

to eligible individuals with three dependent children who earned income between \$13,650 and \$17,830.

21. Because of the way the EITC is calculated, reporting more income, up to a certain point, allows customers to receive a larger refundable credit. Similarly, claiming losses to offset higher income to decrease the total reported income and to fall within the “sweet spot” allows customers to claim a larger refundable credit.

22. The Defendants falsify information to claim the maximum EITC for customers. For example, to bring the customer’s reported earned income within the “sweet spot” for the EITC, and depending on a customer’s actual income, the Defendants inflate or fabricate business income reported on a Form Schedule C, “Profit or Loss from Business (Sole Proprietorship)” (used to report income and expenses from a sole proprietorship), in order to fraudulently increase customers’ reported earned income, or claim bogus Schedule C expenses to fraudulently decrease customers’ reported earned income.

23. The Defendants also report bogus “Household Help” income on their customers’ tax returns to falsely report earned income that improperly enables the customer to claim the EITC. Household Help income (“HSH”) is paid to individuals typically hired to perform household work, and these individuals are considered employees of the person for whom they perform the household work; the employer determines and controls the work performed by the individual. The individual receiving the income may be paid in cash or non-cash benefits, on an hourly, weekly, or monthly basis, for jobs such as babysitting, house cleaning, yard work, health care, or driving. Individuals who receive HSH receive Forms W-2 reporting income received and taxes withheld, just as with any other employment.

24. The Defendants report bogus HSH income on Line 7 of the Form 1040 income tax return. IRS records do not show that Forms W-2 were issued by employers to the customers for whom the Defendants reported the purported HSH income on their tax returns. As with reporting fabricated income on a Form Schedule C, reporting this fabricated HSH income enables the Defendants to falsely claim the EITC on customers' tax returns. St. Jean prepared at least 42 tax returns in 2015 and at least 52 tax returns in 2016 reporting HSH income.

25. Because of the potential for abuse in claiming the EITC, Congress has authorized the Secretary of the Treasury to impose "due diligence" requirements on federal tax return preparers claiming the EITC for their customers. *See* 26 U.S.C. § 6695(g). These "due diligence" requirements obligate the tax return preparer to make "reasonable inquiries" to ensure the customer is legitimately entitled to the EITC. The tax return preparer may not "ignore the implications of information furnished to, or known by, the tax return preparer, and must make reasonable inquiries if the information furnished to the tax return preparer appears to be incorrect, inconsistent, or incomplete." *See* 26 C.F.R. § 1.6695-2 (2011). Tax return preparers must also document their compliance with these requirements and keep that documentation for three years. *Id.*

26. The Defendants fail to comply with the due diligence requirements. The Defendants show an intentional disregard for the tax laws and in particular for the due diligence requirements.

Fraudulent Fuel Tax Credits

27. The Defendants prepare and file federal income tax returns for customers on which they improperly claim false or fraudulent fuel tax credits using IRS Form 4136, "Credit for Federal Tax Paid on Fuels." The fuel tax credit is available only to taxpayers who operate

farm equipment or other off-highway business vehicles. Moreover, the equipment or vehicles using the fuel must not be registered for highway uses. The Defendants claim the fuel tax credit for fabricated and non-qualifying fuel purchases.

28. Internal Revenue Code section 6421(a) provides a tax credit for fuel used in an off-highway business use. Off-highway business use is any off-highway use of fuel in a trade or business or in an income-producing activity where the equipment or vehicle is not registered and not required to be registered for use on public highways. Examples of off-highway business fuel use include: (1) in stationary machines such as generators, compressors, power saws, and similar equipment; (2) for cleaning purposes; and (3) in forklift trucks, bulldozers, and earthmovers.

29. A highway vehicle is any “self-propelled vehicle designed to carry a load over public highways, whether or not it is also designed to perform other functions.” A public highway includes any road in the United States that is not a private roadway. This includes federal, state, county, and city roads and streets. These highway vehicles are not eligible for the fuel tax credit. The following highway vehicles are not eligible for the fuel tax credit: passenger automobiles, motorcycles, buses, and highway-type trucks and truck tractors.

30. In short, the fuel tax credit does not apply to passenger cars or other vehicles that are registered or required to be registered to drive on public highways.

31. According to St. Jean, self-employed people “claiming mileage for using their ... car [to], you know, go different places” can claim the fuel tax credit. St. Jean admitted that she did not research or review the law or IRS rules and regulations regarding the fuel tax credit. The Defendants claim the fuel tax credit for fabricated and non-qualifying fuel purchases. The Defendants prepared at least 63 tax returns in 2014 (24 identifying St. Jean as the preparer) and at least 50 tax returns in 2015 (all identifying St. Jean as the preparer) claiming fuel tax credits.

Customer 1

32. For example, St. Jean prepared the 2014 federal income tax return of Customer 1 of Morrow, Georgia. Customer 1 worked as a customer service representative in 2014, and received wages totaling \$14,548. Customer 1 did not purchase any fuel for off-highway business use. St. Jean falsely advised Customer 1 that because Customer 1 drove her car to and from work, she could claim a fuel tax credit. St. Jean falsely claimed a fuel tax credit in the amount of \$791 on Customer 1's tax return, for the purported purchase of 4,320 gallons of fuel for off-highway business use. St. Jean also falsely claimed as dependents on the tax return children that Customer 1 did not financially support in 2014. As a result of claiming the phony fuel tax credit and non-qualifying dependents, Customer 1's 2014 tax return claimed a bogus refund in the amount of \$9,079.

Customer 2

33. Customer 2's 2013 federal income tax return, prepared at the Defendants' store in Jonesboro, Georgia, also claimed a fabricated fuel tax credit in the amount of \$363. Customer 2, of Jonesboro, worked for a temporary staffing agency in 2013, and received wages totaling \$6,765. The preparer falsely claimed on the tax return that Customer 2 purchased 1,982 gallons of fuel for off-highway business use. In order to falsely increase Customer 2's reported earned income, and thereby claim a larger earned income tax credit, the preparer also falsely reported that Customer 2 received HSH income of \$3,500, which Customer 2 did not actually receive. As a result of these fabricated claims, Customer 2's 2013 tax return claimed a fabricated earned income tax credit in the amount of \$3,250 and a bogus refund in the amount of \$4,992.

Fabricated Schedule C Business Income and Expenses

34. The Defendants prepare tax returns reporting non-existent businesses on bogus Forms Schedule C. On some of these returns, the Defendants report substantial business income, but little or no expenses. On other returns, the Defendants report substantial expenses, but little or no income. The determining factor is whether the tax return preparer needs to inflate a customer's income (or create income when the customer has none) to bring the reported income within the EITC "sweet spot," or to lower the taxable income of a customer who has actual income (such as wages reported on a W-2) in order to either bring the income within the EITC "sweet spot" or simply to create a phony business loss to offset the customer's wages and falsely or fraudulently reduce the customer's income tax liability.

Customer 2 (continued)

35. For example, St. Jean prepared the 2014 federal income tax return of Customer 2. In 2014, Customer 2 earned wages totaling \$2,611. As on the 2013 tax return, St. Jean falsely reported that Customer 2 received HSH income, in the amount of \$1,000. In order to further falsely inflate the reported earned income on Customer 2's tax return, and thereby claim a larger earned income tax credit, St. Jean falsely reported that Customer 2 operated a business, not identified on the tax return by name or type of business, through which Customer 2 received gross receipts totaling \$6,500, with no expenses incurred. By claiming the phony HSH and business income, St. Jean claimed a fabricated EITC in the amount of \$3,290 and a bogus refund of \$3,370 on Customer 2's 2014 tax return.

Customer 3

36. St. Jean prepared the 2014 and 2015 federal income tax returns of Customer 3 of Jonesboro, Georgia. St. Jean falsely reported on the Schedule C attached to the 2014 tax return

that Customer 3 had a hair braiding business through which she received gross receipts totaling \$12,000, and incurred expenses of \$100, for a total profit of \$11,900. In addition, St. Jean claimed fabricated HSH income of \$3,478, to report total earned income in the fabricated amount of \$15,378. St. Jean similarly reported on the Schedule C attached to the 2015 tax return that Customer 3 received gross receipts from a hair styling business totaling \$10,500, and incurred no expenses. St. Jean also reported \$1,900 in fabricated HSH income, to report total earned income in the fabricated amount of \$14,979. Customer 3 did not provide any documentation to St. Jean to show that she earned this income in 2014 and 2015, and does not know how St. Jean calculated the reported amounts. By claiming this fabricated income, St. Jean falsely claimed the earned income credit in the amount of \$5,460 and \$5,548, and bogus refunds of \$5,510 and \$5,750, respectively, on Customer 3's 2014 and 2015 federal income tax returns.

Customers 4 and 5

37. St. Jean prepared the 2013 and 2014 federal income tax returns of Customers 4 and 5 of McDonough, Georgia. Customer 4 was employed as a forklift driver in 2013 and 2014. Customer 4 provided St. Jean with the Forms W-2 for he and his wife for 2013 and 2014.

38. St. Jean falsely reported on the Schedule C attached to the 2013 tax return that Customer 4 had a business, not identified by name or type of business, through which he received zero gross receipts but incurred \$17,399 in purported expenses, including \$8,475 for car and truck expenses (for a purported 15,000 business miles driven), \$960 for taxes and licenses, \$4,940 for utilities, \$1,488 for a cell phone, \$456 for water, and \$1,080 for gas. Customer 4 did not own a business or incur any business-related expenses, nor did he provide the information reported on his tax return to St. Jean.

39. St. Jean also claimed bogus deductions for personal expenses on the Form Schedule A attached to the 2013 tax return for “Furniture Clothes Etc.” in the amount of \$1,200. St. Jean also claimed a bogus fuel tax credit in the amount of \$673, for a purported 3,680 gallons of fuel purchased for off-highway business use. Customers 4 and 5 purchased no such fuel, and did not provide this information to St. Jean. As a result of St. Jean’s fabricated claims, the 2013 tax return of Customers 4 and 5 claimed a falsely inflated EITC in the amount of \$2,914 and a bogus refund in the amount of \$5,090.

40. Similarly, on the 2014 tax return of Customers 4 and 5, St. Jean again falsely claimed that Customer 4 owned a business, not identified by name or type of business, through which he received zero gross receipts but incurred \$18,620 in purported expenses, including \$13,680 for car and truck expenses (again for a purported 15,000 business miles driven, although the deductible mileage rate does not match the expense amount reported on the return) and \$4,940 for utilities (the exact same utilities expense reported on the 2013 tax return). St. Jean also reported \$18,865 in fabricated unreimbursed employee business expenses on the Form Schedule A (an amount that represented more than 53% of the \$35,043 in wages that Customers 4 and 5 received in 2014). As a result of St. Jean’s fabricated claims, the 2014 tax return of Customers 4 and 5 claimed a falsely inflated EITC in the amount of \$2,551 and a bogus refund in the amount of \$4,232.

Intentionally Claiming an Improper Filing Status and Bogus Dependents

41. The Defendants prepare tax returns reporting false filing status. Specifically, Head of Household filing status is claimed on customers’ tax returns to increase the amount of the customers’ standard deduction, when the Defendants know that the customer does not qualify for Head of Household filing status.

42. The Defendants file separate returns for married couples who are not living apart, improperly using the “Head of Household” or “Single” filing status, both of which are unavailable to married couples living together. Often, this is an attempt to increase the claimed EITC; a qualifying couple with at least two children who, together, might otherwise receive a single EITC refund of \$5,000 by properly claiming “married, filing jointly,” may instead each unlawfully receive a refund of \$3,000 or more, by both falsely claiming Head of Household or single status and each claiming at least one dependent.

43. Additionally, the Defendants claim dependents who do not actually qualify as dependents on customers’ tax returns, and then claim Head of Household filing status to increase the customers’ refunds through both the false filing status and fraudulent EITC claim based on the bogus dependents (*see* Customer 1, *supra*).

Customer 2 (continued)

44. For example, Customer 2 lived with her mother in 2013 and 2014, and her mother provided the majority of the financial support for the household. However, Customer 2’s 2013 and 2014 tax returns both falsely claimed head of household filing status. Falsely claiming this filing status on Customer 2’s tax returns enabled the Defendants to improperly claim an inflated tax refund.

Bogus Schedule A Deductions

45. The Defendants prepare tax returns reporting bogus itemized deductions on Form Schedule A, “Itemized Deductions,” to improperly or fraudulently reduce customers’ taxable income.

46. For example, the Defendants prepare tax returns for customers that include Forms Schedule A making false claims for purported unreimbursed employee business expenses.

Section 162 of the Internal Revenue Code governs trade or business expenses. The Defendants often claim deductions for fabricated, fraudulently inflated, and/or non-qualifying business expenses, particularly for purported business miles driven by customers.

47. According to St. Jean, “every time you leave your home, from leaving your home to going to your office,” the commuting mileage can be deducted as business mileage. In reality, commuting mileage is not deductible.

Customer 6

48. For example, St. Jean prepared the 2014 and 2015 federal income tax returns of Customer 6 of McDonough, Georgia. Customer 6 was employed as a painter, and to the extent that he incurred job-related expenses, his employer reimbursed such expenses. Customer 6 informed St. Jean that he received reimbursement for job-related expenses. Customer 6 provided St. Jean with copies of his Form W-2 and documents showing interest income.

49. In 2014, Customer 6 received wages totaling \$36,304. On the Form Schedule A attached to the 2014 tax return, St. Jean falsely claimed that Customer 6 incurred unreimbursed employee business expenses totaling \$23,146, or over 60 percent of his wages. These purportedly unreimbursed business expenses included \$4,220 for “car notes,” \$1,200 for a cell phone, \$1,520 for health and life insurance, \$936 for uniforms, \$200 for boots, and \$160 for “hat and glasses.” \$14,910 of the fabricated expenses were not categorized or described on the tax return. By reporting these fabricated job-related business expenses, St. Jean claimed a bogus refund of \$3,473 on Customer 6’s 2014 tax return.

50. In 2015, Customer 6 received wages totaling \$49,357. On the Form Schedule A attached to the 2014 tax return, St. Jean falsely claimed that Customer 6 incurred unreimbursed employee business expenses totaling \$19,634. These purportedly unreimbursed business

expenses included vehicle expenses of \$8,625 (for a purported 15,000 business miles driven using a personal vehicle), meals and entertainment expenses of \$6,700, \$5,532 for “car notes,” \$127 for life insurance, \$480 for uniforms, \$320 for tools, and \$1,200 for a cell phone. By reporting these fabricated job-related business expenses, St. Jean claimed a bogus refund of \$2,761 on Customer 6’s 2015 tax return.

51. St. Jean did not review the completed tax returns with Customer 6, but merely directed him where to sign the returns. St. Jean did not tell Customer 6 how much it would cost to have his tax returns prepared.

Customer 7

52. St. Jean prepared the 2014 federal income tax return of Customer 7 of Jonesboro, Georgia. Customer 7 works at a computer help desk serving county government officials. Customer 7 does not incur any unreimbursed expenses for his job. In 2015, Customer 7 received wages totaling \$37,702.

53. On the Form Schedule A attached to the tax return, St. Jean falsely claimed that Customer 7 incurred unreimbursed employee business expenses totaling \$22,169. These phony expenses included vehicle expenses of \$14,000 (for a purported 25,000 business miles driven using a personal vehicle), meals and entertainment expenses of \$70, \$5,123 for utilities, and \$2,976 for a cell phone. By reporting these fabricated job-related business expenses, St. Jean claimed a bogus refund of \$5,370 on Customer 7’s 2014 tax return.

Unconscionable and Undisclosed Fees

54. The Defendants charge unconscionably high fees to prepare tax returns, mostly through added, fees which are typically charged without customers’ knowledge. The Defendants

charge these high fees to prepare and file false tax returns with unnecessary and bogus forms and schedules attached, when they should have honestly prepared a basic Form 1040 tax return.

55. The Defendants intentionally deceive customers regarding the fees charged for the preparation of tax returns. The Defendants do not disclose the full amount of the fee and, when having the customer sign forms showing the fee, cover the fee with a hand or a piece of paper and do not explain to the customer what the customer is signing.

56. The Defendants charge additional fees for each form and schedule (such as a Schedule C or a Form 8863 for an education credit) attached to the Form 1040 tax return. The Defendants charge separate fees for forms and schedules such as the electronic filing authorization (Form 8879) which is required for e-filing, the EITC qualifying child form (Schedule EIC), and the related EITC due diligence checklist (Form 8867), which must be completed in connection with a claim for the EITC. These fees result in a total tax return preparation fee much higher than the amount advertised.

57. For example, while working for LBS, St. Jean charged customers \$964 for every tax return that she prepared in 2013. In addition to that tax preparation fee, LBS also charged a separate \$35 “service bureau” fee, so the total fee charged customers for the preparation of each of these tax returns was \$999. Despite charging \$999 for every tax return she prepared, St. Jean informed customers that the tax preparation fee started at only \$75.

58. The high fees charged (and the fee structure, which encourages the addition of unnecessary and often improper forms and schedules to the Form 1040) are a strong incentive for the Defendants to prepare and file false or fraudulent tax returns claiming excessive refunds based on bogus claims and associated forms and schedules.

59. Because the Defendants target low-income individuals, the high fees frequently can pose a significant financial hardship for customers. Customers may be required to pay back the improper refunds that they receive. Because the Defendants deduct their high fees directly from her customers' refunds, customers required to return these improper refunds to the government must also return the portion subtracted as fees. Thus, customers are then out-of-pocket the high fees that the Defendants charged. Additionally, fees are unconscionable for the basic – albeit fraudulent – tax returns being prepared for these customers, who are often eligible for free tax return preparation and electronic filing elsewhere.

60. The Defendants also routinely and intentionally fail to disclose to customers all fees charged. The Defendants present forms to customers to sign, including a form acknowledging the fees charged, without allowing the customer to closely review or understand the forms they are signing. Alternatively, the Defendants tell customers one amount for fees and then later increase the fees without the customers' knowledge or consent. Customers are often surprised to learn that the refund requested on their return is hundreds if not thousands of dollars more than the refund amount that they received after the fees were deducted.

61. The Defendants' fees are not paid by customers at the time of the preparation of their tax returns, but instead are subtracted from the customers' tax refund. By doing so, the Defendants are able to conceal from unsuspecting customers the actual amount that the customers pay to have their tax return prepared. Customers typically do not discover that the fees charged are much more than the customers anticipated for the preparation of their tax return until the customers receive a refund that is much less than quoted by the tax return preparer, after the Defendants subtracted their high fees.

62. The Defendants' practice of charging unconscionable and undisclosed fees interferes with the administration and enforcement of the Internal Revenue laws. Such behavior erodes consumer confidence in tax return preparers and dissuades taxpayers from seeking professional assistance with the preparation of their federal tax returns.

**Failure to Provide Customers with Copies of their Completed Tax Returns
in Violation of 26 U.S.C. § 6701(a)**

63. The Defendants fail to provide customers with copies of their completed tax returns. The completed tax return, filed with the IRS, shows the refund that the Defendants are claiming for the customer. For example, a customer who is provided a copy of a tax return showing the actual tax refund claimed is able to determine the amount of fees that the Defendants charged by subtracting the amount of the refund that the customer actually receives from the amount of the refund claimed on the tax return. The Defendants' failure to provide a copy of a customer's completed tax return is part of the strategy to conceal the actual fees from her customers.

64. Failing to provide a customer with a copy of the completed tax return also violates 26 U.S.C. § 6107(a), which requires that a tax return preparer "shall furnish a completed copy of [a tax return or claim for refund] to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature."

65. Customers who do receive a copy of the tax return often receive only the first two pages of the Form 1040, but not the other forms filed with the return, such as Forms Schedule C, Forms Schedule A, and Forms 2106, "Employee Business Expenses." This is because the Defendants make false claims on these forms and, to conceal the claims from customers, do not provide customers with copies of these completed forms.

Harm Caused by the Defendants

66. The Defendants' preparation of false and fraudulent tax returns at their tax return preparation stores, false and misleading statements directed to customers and potential customers, and culture favoring volume and ill-gotten profits over accuracy and integrity have harmed the public and the United States Treasury. These practices harm the public because the Defendants prepare false or fraudulent tax returns that understate their customers' correct income tax liabilities and illegally cause customers to incorrectly report their federal tax liabilities and underpay their taxes.

67. The Defendants' conduct harms the United States Treasury by causing lost tax revenue. The IRS has audited 23 tax returns for tax years 2013, 2014, and 2015 prepared by the Defendants (21 of which St. Jean prepared), and made adjustments to the amount of tax reported on all 23 tax returns. The total tax deficiency from just these 23 tax returns is \$110,639.

68. The Defendants' customers have also been harmed because they relied on the Defendants and their tax preparation stores to prepare proper tax returns. Instead, customers' tax returns substantially understated their correct tax liabilities after paying unconscionably high fees to have their tax returns prepared. As a result, many customers, who are often low-income taxpayers, now face large income tax debts and may be liable for penalties and interest.

69. Customers are harmed by the unconscionably high and frequently undisclosed fees tied to anticipated tax refunds. These fees are subtracted from the erroneous refunds that result from the false or fraudulent tax return preparation perpetrated by the Defendants. When the IRS conducts audits or examinations of customers and seeks repayment of these erroneous refunds, the customers are liable for the repayment of those refunds. Not only do customers face the hardship associated with repayment of erroneous refunds resulting from the Defendants'

greed at others' expense, but customers may also have to repay the portion of the refund that the Defendants subtracted in fees. Customers may also have to pay additional fees to other tax return preparers to file amended tax returns to correct the false or fraudulent tax returns prepared and filed by the Defendants.

70. The Defendants' misconduct further harms the United States and the public by requiring the IRS to devote some of its resources to detecting their false claims on tax returns and assessing and collecting lost tax revenues from the Defendants' customers. Consequently, identifying and recovering all lost tax revenues resulting from the Defendants' activities may be impossible.

71. The Defendants' conduct also causes intangible harm to honest tax return preparers who unfairly lose business to the Defendants due to their willingness to break the law. Customers often have their returns prepared at the Defendants' tax preparation stores because they promise the maximum refund, and deliver by fabricating claims and deductions on customers' tax returns.

72. Finally, the Defendants' misconduct harms the public at large by undermining public confidence in the federal tax system and encouraging widespread violations of the internal revenue laws.

73. The harm to the government and the public will continue, and likely increase, unless the Defendants are enjoined because—given the seriousness and pervasiveness of their illegal conduct—without an injunction, the Defendants are likely to continue preparing false and fraudulent federal income tax returns for customers. An injunction will serve the public interest because it will put a stop to the Defendants' illegal conduct and the harm that it causes the United States and its citizens.

Count I
Injunction under 26 U.S.C. § 7407

74. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from engaging in conduct subject to penalty under 26 U.S.C. § 6694 or § 6695. Additionally, if the court finds that a preparer has continually or repeatedly engaged in such conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

- a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a return preparer who prepares a return or claim for refund that contains an unreasonable position and the return preparer knew (or reasonably should have known) of the position;
- b. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which among other conduct, penalizes a return preparer who recklessly or intentionally disregards IRS rules or regulations;
- c. Engaging in conduct subject to penalty under 26 U.S.C. § 6695(g), which penalizes a return preparer who fails to comply with the statutory due diligence requirements;
- d. Guaranteeing the payment of any tax refund or the allowance of any tax credit; or
- e. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

75. Section 7701(a)(36) of the Internal Revenue Code defines tax return preparer to include not only the individual who physically prepares a tax return for compensation, but also anyone "who employs one or more persons" to prepare tax returns for compensation.

76. St. Jean, as shown above in paragraphs 1 through 73, is a tax return preparer who, individually and through her businesses, MarjorieStjeanLLC, has repeatedly and continually prepared or submitted returns or portions of returns (or employed or managed others who prepared or submitted returns or portions of returns) that contain unreasonable positions and substantially understate the liability for tax on the return. St. Jean also advises, instructs, directs, and causes those acting in concert with her and at her direction to prepare federal income tax returns asserting unreasonable, unrealistic, frivolous and fraudulent positions.

77. St. Jean, and those acting in concert with her and at her direction, have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal tax returns that understate her customers' liabilities based on unrealistic, frivolous and reckless positions. St. Jean, through the actions described above, also recklessly or intentionally disregards IRS rules or regulations.

78. St. Jean, and those acting in concert with her and at her direction, have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6695. The Treasury regulations promulgated under 26 U.S.C. § 6695(g) prohibit a return preparer from claiming the EITC without first conducting proper due diligence and documenting his or her compliance with the due diligence requirements. *See* 26 C.F.R. § 1.6695-2 (2011). Not only does St. Jean fail to conduct proper due diligence or comply with the due diligence requirements, but she also advises, encourages, and causes those acting in concert with her and at her direction to circumvent the due diligence requirements and to ignore or disregard the information provided by customers.

79. St. Jean's failure to comply with the due diligence requirements for the EITC violates Treasury Regulations and her willingness to falsify information to obtain the EITC for her customers shows a reckless and/or intentional disregard of IRS rules and regulations.

80. St. Jean, and those acting in concert with her and at her direction, have continually and repeatedly prepared federal income tax returns that claim the EITC for customers, where St. Jean, and those acting in concert with her and at her direction, have not conducted, let alone documented, the required due diligence procedures.

81. St. Jean also fails to comply with 26 U.S.C. § 6695(a), which requires that a tax return preparer provide a copy of the completed tax return to the taxpayer.

82. St. Jean's continual and repeated violations of 26 U.S.C. §§ 6694 and 6695 fall within 26 U.S.C. § 7407(b)(1)(A), and thus are subject to an injunction under 26 U.S.C. § 7407.

83. St. Jean's continual and repeated fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws falls within 26 U.S.C. § 7407(b)(1)(D), and thus is subject to an injunction under 26 U.S.C. § 7407.

84. If St. Jean and MarjorieStjeanLLC are not enjoined from all tax preparation, they, and those acting in concert with them and at their direction, are likely to continue to prepare and file false and fraudulent tax returns.

85. St. Jean's and MarjorieStjeanLLC's continual and repeated conduct subject to an injunction under 26 U.S.C. § 7407, including their continual and repeated fabrication of income, expenses, and deductions, is so flagrantly illegal and so egregious that it demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent St. Jean's and MarjorieStjeanLLC's interference with the proper administration of the internal revenue laws. Accordingly, St. Jean and MarjorieStjeanLLC should be permanently barred from acting as

federal tax return preparers, and from owning, operating, managing, investing in, controlling, licensing, franchising, or working for a tax return preparation business.

Count II
Injunction under 26 U.S.C. § 7408

86. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either 26 U.S.C. § 6700 or § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

87. Section 6701(a) of the Internal Revenue Code penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having reason to believe) that it will be used in connection with any material matter arising under the internal revenue laws and knowing that if it is so used it will result in an understatement of another person's tax liability. Under 26 U.S.C. § 6701(c)(1), the term "procures" includes "ordering (or otherwise causing) a subordinate to do an act," as well as "knowing of, and not attempting to prevent, participation by a subordinate in an act."

88. St. Jean and MarjorieStjeanLLC, through the actions detailed above in paragraphs 1 through 73, caused the presentation and preparation of false, fraudulent, and abusive tax returns and other documents. St. Jean prepares, assists, and/or advises with respect to the presentation and preparation of federal tax returns for customers that she knows will understate their correct tax liabilities, because St. Jean knowingly prepares, assists, and/or advises with respect to the presentation and preparation of returns claiming bogus income, expenses, and deductions. St. Jean procured and assisted the preparation of false and fraudulent tax returns by filing and encouraging the filing of tax returns she knew were false or fraudulent, and by

employing, training, and supervising tax return preparers engaging in tax fraud. St. Jean has thus engaged in conduct subject to a penalty under 26 U.S.C. § 6701.

89. St. Jean is likely to continue violating the law absent an injunction. Tax return preparation is St. Jean's primary source of revenue. To maximize that income, St. Jean prepares, and instructs and direct her managers and preparers to prepare, returns with false claims. That conduct, in turn, gives St. Jean a competitive edge over law-abiding preparers. It also provides a means for St. Jean to further exploit her customers by charging them unconscionably high fees, while St. Jean's fraud simultaneously and callously exposes her customers to possible civil and criminal liability.

90. If the Court does not enjoin St. Jean and MarjorieStjeanLLC, they are likely to continue to engage in conduct subject to penalty under 26 U.S.C. § 6701. The preparation of tax returns claiming improper expenses and deductions by St. Jean and MarjorieStjeanLLC, and those acting in concert with them and at their direction, is widespread over many customers and tax years. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III
Injunction under 26 U.S.C. § 7402(a)
Necessary to Enforce the Internal Revenue Laws

91. Section 7402 of the Internal Revenue Code authorizes a district court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws.

92. St. Jean and MarjorieStjeanLLC have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws through the actions described above in paragraphs 1 through 73, including, but not limited to, preparing tax returns that negligently, recklessly, and/or fraudulently understate customers' tax liabilities and charging unconscionable

and undisclosed fees for the preparation of federal tax returns that understate customers' tax liabilities.

93. Unless enjoined, St. Jean and MarjorieStjeanLLC, and those acting in concert with them and at their direction, are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If St. Jean and MarjorieStjeanLLC are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by providing federal income tax refunds to individuals not entitled to receive them.

94. While the United States will suffer irreparable injury if St. Jean and MarjorieStjeanLLC are not enjoined, St. Jean and MarjorieStjeanLLC will not be harmed by being compelled to obey the law.

95. Enjoining St. Jean and MarjorieStjeanLLC is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop St. Jean's and MarjorieStjeanLLC's illegal conduct and the harm it causes the United States and St. Jean's and MarjorieStjeanLLC's customers.

96. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

Count IV
Disgorgement under 26 U.S.C. § 7402(a)
Necessary to Enforce the Internal Revenue Laws

97. Section 7402 of the Internal Revenue Code authorizes a district court to issue orders, judgments, and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws.

98. St. Jean's and MarjorieStjeanLLC's conduct, described above in paragraphs 1 through 73, substantially interferes with the enforcement of the internal revenue laws and has

caused the United States to issue tax refunds to individuals not entitled to receive them. St. Jean and MarjorieStjeanLLC have unjustly profited at the expense of the United States by subtracting their exorbitant fees from those refunds.

99. St. Jean and MarjorieStjeanLLC are not entitled to these ill-gotten gains. But for St. Jean's and MarjorieStjeanLLC's conduct, these bogus refunds would not have been issued. The Court should enter an order under 26 U.S.C. § 7402(a) requiring St. Jean and MarjorieStjeanLLC to disgorge to the United States the gross receipts (in the form of fees subtracted from customers' tax refunds) that St. Jean and MarjorieStjeanLLC received for the preparation of federal tax returns making false and/or fraudulent claims.

WHEREFORE, the United States of America prays for the following:

A. That the Court find that Marjorie St. Jean and MarjorieStjeanLLC have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and has continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court, pursuant to 26 U.S.C. § 7407, enter a permanent injunction prohibiting Marjorie St. Jean and MarjorieStjeanLLC from acting as federal tax return preparers;

C. That the Court find that Marjorie St. Jean and MarjorieStjeanLLC have engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

D. That the Court find that Marjorie St. Jean and MarjorieStjeanLLC have engaged in conduct that 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);

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Marjorie St. Jean and MarjorieStjeanLLC, and all those in active concert or participation with them, from:

- (1) acting as federal tax return preparers 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) preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- (3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (6) 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
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

F. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order requiring Marjorie St. Jean and MarjorieStjeanLLC to immediately and permanently close all tax return preparation stores that they own directly or through any entity, and whether those stores do business as Precise Tax Services or under any other name;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order appointing a receiver to sell all of the hard assets, such as computers (after any and all taxpayer information has been removed), electronics, and furniture, for all tax return preparation stores that Marjorie St. Jean and MarjorieStjeanLLC owns directly or through any entity, and whether those stores do business as Precise Tax Services or under any other name;

H. That the Court, pursuant to 26 U.S.C. § 7402(a), enter an order prohibiting Marjorie St. Jean and MarjorieStjeanLLC, directly or through any entity, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to Precise Tax Services or any other tax return preparation business to which they or any entity under their control is a party;

I. That the Court, pursuant to 26 U.S.C. § 7402(a), enter an order barring Marjorie St. Jean and MarjorieStjeanLLC from: (1) selling to any individual or entity a list of customers, or any other customer information, for whom Marjorie St. Jean, MarjorieStjeanLLC and Precise Tax Services, or any other business or name through which Marjorie St. Jean, MarjorieStjeanLLC, or those acting at their direction have at any time since 2013 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, General Sales Manager, District Sales Manager, manager, tax return preparer, employee, or independent contractor of Marjorie St. Jean, MarjorieStjeanLLC, and Precise Tax Services, or any other business or name through which Marjorie St. Jean and MarjorieStjeanLLC prepare tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom Marjorie St. Jean, MarjorieStjeanLLC, and Precise Tax Services, or any other business or name through which Marjorie St. Jean, MarjorieStjeanLLC, or those acting at their direction have at any time since 2013 prepared a tax

return; and (3) selling to any individual or entity any proprietary information pertaining to Precise Tax Services and any other business or name through which Marjorie St. Jean, MarjorieStjeanLLC, or those acting at their direction have at any time since 2013 prepared a tax return;

J. That the Court, pursuant to 26 U.S.C. § 7402, enter an order requiring Marjorie St. Jean and MarjorieStjeanLLC to disgorge to the United States the proceeds (the amount of which is to be determined by the Court) that Marjorie St. Jean and MarjorieStjeanLLC received (in the form of fees subtracted from customers' tax refunds) for the preparation of tax returns that make or false and/or fraudulent claims, deductions, credits, income, expenses, or other information that results in the understatement of taxes, prepared since 2013 by Marjorie St. Jean and MarjorieStjeanLLC, or anyone acting at their direction, including but not limited to returns prepared at Precise Tax Services or any other tax preparation stores owned or controlled by Marjorie St. Jean or MarjorieStjeanLLC;

K. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order requiring Marjorie St. Jean and MarjorieStjeanLLC to contact, within thirty days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Marjorie St. Jean, MarjorieStjeanLLC, and their managers and preparers prepared federal tax returns or claims for a refund from 2013 and continuing through this litigation to inform them of the permanent injunction entered against her, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;

L. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Marjorie St. Jean and MarjorieStjeanLLC to produce to counsel for the United States,

within thirty days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Marjorie St. Jean, MarjorieStjeanLLC, and their managers and preparers prepared federal tax returns or claims for a refund from 2013 and continuing through this litigation;

M. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Marjorie St. Jean and MarjorieStjeanLLC to produce to counsel for the United States, within thirty days of the Court's order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Marjorie St. Jean and MarjorieStjeanLLC, from 2013 to the present;

N. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Marjorie St. Jean and MarjorieStjeanLLC to provide a copy of the Court's order to all principals, officers, managers, franchisees, employees, and independent contractors of Marjorie St. Jean and MarjorieStjeanLLC from 2013 to the present, within fifteen days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom Marjorie St. Jean and MarjorieStjeanLLC provided a copy of the Court's order;

O. That the Court retain jurisdiction over Marjorie St. Jean and MarjorieStjeanLLC, and over this action, to enforce any permanent injunction entered against them;

P. That the United States be entitled to conduct discovery to monitor Marjorie St. Jean's and MarjorieStjeanLLC's compliance with the terms of any permanent injunction entered against them; and

Q. That the Court grant the United States such other and further relief, including costs, as is just and reasonable.

Dated: July 14, 2017

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