

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

CIVIL ACTION

VERSUS

NO. 17-1094

TIGA BRYANT, ET AL.

SECTION "B" (5)

ORDER AND JUDGMENT

Before the Court is a "Joint Motion for Entry of Order and Judgment of Permanent Injunction against Tiga Bryant." Rec. Doc. 9. In its complaint, the United States seeks to permanently enjoin Tiga Bryant from, among other things, preparing federal tax returns for persons other than herself. Rec. Doc. 1. The parties have signed a "Stipulation for Entry of Order and Judgment of Permanent Injunction against Tiga Bryant" (Rec. Doc. 8) and jointly filed the instant motion. Accordingly,

IT IS ORDERED that the motion (Rec. Doc. 9) is **GRANTED**. Pursuant to the terms of the parties' stipulation (Rec. Doc. 8),

IT IS FURTHER ORDERED that Tiga Bryant, and all those in active concert or participation with her, are permanently enjoined from:

1. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself;

2. preparing or assisting in preparing federal tax returns that she knows 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, profiting from, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or volunteering for a tax return preparation business;
4. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
5. appearing as a representative on behalf of any person or entity before the IRS;
6. 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; and
7. using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) and EFIN(s).

IT IS FURTHER ORDERED that Tiga Bryant, pursuant to I.R.C. §§ 7402, 7407, and 7408, shall produce to counsel for the United

States within thirty (30) days of the date on which the permanent injunction is entered, a list that identifies by name, Social Security Number, address, e-mail address, telephone number, and tax period(s) all persons for whom Bryant prepared federal tax returns or claims for refund since 2014.

IT IS FURTHER ORDERED that Tiga Bryant, pursuant to I.R.C. §§ 7402, 7407, and 7408, shall, within thirty (30) days of the date on which the permanent injunction is entered, and at her own expense, (i) contact by United States mail and, if an e-mail address is known, by e-mail all persons for whom Bryant prepared a federal tax return since 2014 and continuing through this litigation, to inform them of the permanent injunction entered against Bryant, 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, and (ii) file with the Court, within thirty (30) days of the date on which the permanent injunction is entered, a sworn certificate stating that she has complied with this requirement.

IT IS FURTHER ORDERED that the IRS is authorized to immediately revoke any PTIN and/or EFIN held by, assigned to, or used by Tiga Bryant.

IT IS FURTHER ORDERED that the Court retains jurisdiction over Tiga Bryant for a reasonable period of time and the United

States is permitted to conduct post-judgment discovery to monitor compliance with the terms of the permanent injunction.

IT IS FURTHER ORDERED that the Court retains jurisdiction over Tiga Bryant and this action for a reasonable period of time to enforce the permanent injunction entered against her.

IT IS FURTHER ORDERED that any pending motions are **DISMISSED AS MOOT** and that this case is **CLOSED**, subject only to further action to enforce this Order and Judgment for a reasonable period of time.

New Orleans, Louisiana, this 11th day of May, 2017.

A handwritten signature in black ink, appearing to read "James L. ...", written over a horizontal line.

SENIOR UNITED STATES DISTRICT JUDGE