

United States District Court  
For the Middle District of Alabama

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United States of America, )  
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 Plaintiff, )  
 )  
 v. )  
 )  
 Laquanda O. Gilmore )  
 (aka Laquanda Garrott) )  
 and )  
 L&g Associates, LLC, )  
 )  
 Defendants. )

2014 MAY 15 P 1:33  
DEBRA P. WACKETT, CLK  
U.S. DISTRICT COURT  
Civil Action No. 14-1007-ALA

**Complaint for Permanent Injunction and Other Relief**

For its complaint against Defendants Laquanda O. Gilmore (aka Laquanda Garrott) and L&g Associates, LLC, the United States alleges:

1. This is a civil action brought by the United States under sections 7402(a), 7407, and 7408 of the Internal Revenue Code (26 U.S.C.) ("IRC") to enjoin the Defendants, and anyone in active concert or participation with them, from:
  - a. acting as federal-tax-return preparers;
  - b. requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity other than herself (in the case of Laquanda Gilmore);
  - c. owning, managing, controlling, or consulting with any tax-return-preparation business;
  - d. engaging in any other activity subject to penalty under IRC §§ 6694, 6701, or any other penalty provision in the IRC; and

- e. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal-revenue laws.

## **I. Jurisdiction and Venue**

2. This action has been requested by Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and commenced at the direction of a delegate of the Attorney General, under IRC §§ 7402, 7407, and 7408.

3. This Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and IRC §§ 7402(a).

4. This Court has venue over this action under 28 U.S.C. § 1391 because all of the Defendants reside in Montgomery, Alabama, and because a substantial part of the actions giving rise to this action took place in the Middle District of Alabama.

## **II. The Defendants' Activities**

5. Laquanda O. Gilmore is a tax-return preparer who, since 2009, has prepared over 700 federal income-tax returns while affiliated with three different companies.

6. In 2009, Ms. Gilmore prepared returns and supervised other return preparers while working for Cash In A Flash, LLC, an Alabama limited liability company owned by Shenica Henderson-Henley. Cash In A Flash stopped doing business in 2010.

7. In 2010, Ms. Gilmore prepared returns while working for a company known as C & B Associates.

8. Since 2011, Ms. Gilmore has prepared returns in association with her own company, L&g Associates. L&g Associates is an Alabama limited liability company that, according to Alabama Secretary of State records, is owned by Laquanda Garrott. But those records also indicate that Laquanda Garrott's address is on Landsdowne Dr. in Montgomery, Alabama – the same address where Laquanda Gilmore resides.

9. Laquanda Gilmore is the same person as Laquanda Garrott.

10. Since 2009, Ms. Gilmore has continuously and routinely claimed bogus fuel-tax credits and earned-income tax credits on tax returns she prepared for her customers. By doing this, Ms. Gilmore causes her customers to overstate their refund claims or otherwise underreport their income-tax liabilities.

**A. Fraudulent Fuel-Tax Credits**

11. Fraudulently claiming the fuel-tax credit is tax scam that is included among the IRS's "Dirty Dozen" Tax Scams for 2014, and those claims present a serious enforcement problem for the IRS.

12. Ms. Gilmore has prepared numerous blatantly fraudulent tax returns for customers using IRS Form 4136, "Credit for Federal Tax Paid on Fuels." In using and preparing those returns, Ms. Gilmore either ignored or deliberately misapplied the law governing fuel-tax credits, which is principally set out in IRC §§ 34 and 6421.

13. Section 6421(a) of the Internal Revenue Code provides a tax credit based on the cost of fuel that has been put to an off-highway business use.

14. An off-highway business use is “any use by a person in a trade or business of such person or in an activity of such person described in section 212 (relating to production of income) otherwise than as a fuel in a highway vehicle...”

15. IRS Publication 510 defines a highway vehicle as any “self-propelled vehicle designed to carry a load over public highways, whether or not it is also designed to perform other functions.” IRS Publication 510 provides the following as examples of highway vehicles: passenger automobiles, motorcycles, buses, and highway-type trucks and truck tractors. *See* IRS Publication 510 (2011), Excise Taxes, Part One (available online at: [www.irs.gov/pub/irs-pdf/p510.pdf](http://www.irs.gov/pub/irs-pdf/p510.pdf)).

16. IRS Publication 510 provides the following example of an appropriate application of the fuel-tax credit:

Caroline owns a landscaping business. She uses power lawn mowers and chain saws in her business. The gasoline used in the power lawn mowers and chain saws qualifies as fuel used in an off-highway business use. The gasoline used in her personal lawn mower at home does not qualify.

17. 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. Nor does it apply for fuel that is used for personal, nonbusiness purposes.

#### **B. Ms. Gilmore’s Fraudulent Claims of the Fuel-Tax Credit**

18. Ms. Gilmore has repeatedly prepared federal income-tax returns for customers and improperly reduced those customers' reported tax liabilities by claiming bogus fuel-tax credits under IRC § 6421.

19. Ms. Gilmore has repeatedly prepared false IRS Forms 4136 for customers, falsely claiming that those customers had used gasoline for qualified off-highway business purposes.

20. The table below shows the number of returns that IRS received that bore Ms. Gilmore's Preparer Tax Identification Number ("PTIN") and the number of those returns that asserted claims for the fuel-tax credit:

<b>Tax Year</b>	<b>Number of returns</b>	<b>Number of returns that claimed fuel-tax credit</b>
2008	106	84
2009	6	1
2010	284	247
2011	495	441

21. For example, Ms. Gilmore prepared the 2008 federal income-tax return for a taxpayer whose initials are Z.O. The Form 4136 filed with that return claimed that in 2008 Mr. O. purchased 9,500 gallons of gasoline, which, at \$3 per gallon, would have cost \$28,500. But unless Mr. O. dipped into substantial savings, he could not have afforded to purchase that much gasoline, as his adjusted gross income for that year was only \$17,825. Moreover, to use that much gasoline, assuming he travelled 10 miles per gallon, Mr. O. would have to have driven 95,000 miles that year – off highway, no less – or roughly 260 miles

per day, every day of the year. Mr. O.'s 2008 federal income-tax return listed his occupation as "Oil Changer," and the Form W-2 affixed to the return was issued by a national retail business. (A Form W-2 provides information about an employee's income and tax withholdings for the year. Employers must provide a Form W-2 to each employee who is paid \$600 or more for the year; employers must also file Forms W-2 with the IRS.)

22. Ms. Gilmore knew that Mr. O.'s 2008 federal income-tax return asserted a fraudulent fuel-tax credit.

23. Ms. Gilmore prepared the 2008 federal income-tax return for a taxpayer whose initials are D.J. That return reported that Mr. J., a case worker, had \$24,808 in wage income. Forms W-2s filed with that return indicated that Mr. J. had earned those wages from three employers: a health-care company, a national retail business, and a tutoring company.

24. Mr. J.'s 2008 return also claimed a \$3,084 fuel-tax credit based on a claim that Mr. J. had purchased 16,850 gallons of gasoline for off-highway business use that year. Assuming a cost of \$3/gallon, Mr. J.'s off-highway gasoline expense would have been \$50,550—more than double his wage income for that year.

25. Ms. Gilmore knew that Mr. J.'s 2008 federal income-tax return asserted a fraudulent fuel-tax credit.

26. Ms. Gilmore prepared the 2011 federal income-tax return for a taxpayer whose initials are D.S. That return reported that Mr. S., a barber, had \$13,560 in wage income.

27. Mr. S.'s 2011 return also claimed a \$626 fuel-tax credit based on a claim that he had purchased 3,420 gallons of gasoline for off-highway business use that year. Assuming a cost of \$3/gallon, Mr. S.'s off-highway gasoline expense would have been \$10,260 – approximately 76% of his wages for that year.

28. Ms. Gilmore knew that the fuel-tax credit claimed on Mr. S.'s 2011 federal income-tax return was fraudulent.

29. The following table lists fraudulent fuel-tax credit claims on federal income-tax returns prepared by Ms. Gilmore for tax years 2008 to 2011:

Customer's initials, occupation, (tax year),	Gallons of gasoline claimed on Form 4136	Cost of claimed business use of gasoline*	Total income reported on tax return	Avg. number of off-highway miles driven per day**	Amount of fuel-tax credit claimed on return
B.D.; Beautician (2011)	2,377	\$7,131	\$13,500	66	\$435
H.F. and H.F.; Retired (2011)	2,388	\$7,164	\$29,010	66	\$437
B.G.; Laborer; (2010)	2,596	\$7,788	\$12,931	72	\$475
L.G.; Tax Consultant (2010)	3,205	\$9,615	\$2,867	89	\$587
E.G.; Laborer (2011)	2,345	\$7,035	\$6,566	65	\$429
A.H.; Social Worker (2008)	13,520	\$40,560	\$29,759	375	\$2,474
B.H.; Caterer (2008)	11,141	\$33,423	\$13,200	309	\$2,039
N.J.; Beautician	2,541	\$7,623	\$15,960	71	\$465

Customer's initials, occupation, (tax year),	Gallons of gasoline claimed on Form 4136	Cost of claimed business use of gasoline*	Total income reported on tax return	Avg. number of off-highway miles driven per day**	Amount of fuel-tax credit claimed on return
(2010)					
L.J.; General Manager (2008)	8,706	\$26,118	\$37,395	241	\$1,593
T.K.; Cleaner (2011)	2,388	\$7,164	\$13,208	66	\$437
P.M.; Beautician (2011)	3,955	\$11,865	\$13,860	110	\$724
L.M.; Driver (2009)	2,044	\$6,132	\$23,848	57	\$374
L.M.; Driver (2010)	2,100	\$6,300	\$22,097	58	\$384
V.M.; Social Worker (2008)	8,577	\$25,731	\$30,937	238	\$1,570
L.N.; Beautician (2010)	2,741	\$8,223	\$16,230	76	\$502
T.R.; Assembler (2008)	9,275	\$27,825	\$28,003	258	\$1,697
R.S.; Janitor (2008)	11,456	\$34,368	\$13,500	318	\$2,096
Y.S.; Unemployed (2010)	2,985	\$8,955	\$6,123	83	\$546

\* Estimate based on a gasoline price of \$3 per gallon.

\*\* Estimate based on assumption of 10 miles per gallon.

30. As the table demonstrates, Ms. Gilmore fraudulently claimed that their customers purchased quantities of fuel for off-highway business use that were preposterous.

**C. Ms. Gilmore's fraudulent claims of Earned-Income Tax Credits**

31. Another credit that Ms. Gilmore has abused is the Earned Income Tax Credit (EITC).

32. The EITC is a refundable credit that is available to certain individuals with low or moderate incomes.

33. For taxpayers who are eligible to claim the EITC, the amount of the EITC is generally a function of the taxpayer's "earned income" and the number of the taxpayer's "qualifying children."

34. Tax-return preparers that prepare returns claiming the EITC must comply with certain due-diligence requirements, including a "knowledge requirement."

35. The "knowledge requirement" requires that the return preparer —

- a. not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EITC is incorrect,
- b. not ignore the implications of information furnished to or known by the preparer, and
- c. make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete.

36. Ms. Gilmore has repeatedly and continuously prepared tax returns that make claims for the EITC that are either partially overstated or entirely bogus.

37. A taxpayer must have earned income to claim the EITC. For purposes of the EITC, "earned income" means

- a. Wages, salaries, tips, and other taxable employee pay;
- b. Net earnings from self-employment; and
- c. Gross income received as a statutory employee.

38. Ms. Gilmore has repeatedly and continuously prepared returns that make claims for the EITC when she knew or should have known that the taxpayer did not satisfy the earned-income requirement.

39. Ms. Gilmore prepared the 2008 federal income-tax return for a taxpayer whose initials are B.H. That return claimed a \$2,917 EITC. The return claimed that Ms. H.'s income derived from "wages, salaries, tips, etc." but no Form W-2 to evidence those wages, salaries, or tips was affixed to the return, nor did the return include a Schedule C to evidence earnings from self-employment.

40. According to IRS records, Ms. H. did not receive a Form W-2 for 2008.

41. Ms. Gilmore knew or should have known that Ms. H. was not entitled to claim the EITC. Ms. Gilmore knew or had reason to know that Ms. H. did not satisfy the earned-income requirement. Ms. Gilmore also knew that Ms. H. did not receive a 2008 Form W-2, yet Ms. Gilmore ignored the implications of that fact.

42. Ms. Gilmore prepared the 2009 federal income-tax return for a taxpayer whose initials are J.A. That return claimed a \$5,028 EITC. The return claimed that Mr. A.'s income derived from "wages, salaries, tips, etc." but no Form W-2 to evidence those wages, salaries, or tips was affixed to the return, nor did the return include a Schedule C to evidence earnings from self-employment.

43. According to IRS records, Mr. A. did not receive a Form W-2 for 2009.

44. Ms. Gilmore knew or should have known that Mr. A. was not entitled to claim the EITC. Ms. Gilmore knew or had reason to know that Mr. A. did not satisfy the earned-income requirement. Ms. Gilmore also knew that Mr. A. did not receive a 2009 Form W-2, yet Ms. Gilmore ignored the implications of that fact.

45. Ms. Gilmore prepared the 2010 federal income-tax return for a taxpayer whose initials are Y.S. That return claimed a \$2,023 EITC. The return claimed that Ms. S.'s income derived from "wages, salaries, tips, etc." but no Form W-2 to evidence those wages, salaries, or tips was affixed to the return, nor did the return include a Schedule C to evidence earnings from self-employment.

46. According to IRS records, Ms. S. did not receive a Form W-2 for 2010.

47. Ms. Gilmore knew or should have known that Ms. S. was not entitled to claim the EITC. Ms. Gilmore knew or had reason to know that Ms. S. did not satisfy the earned-income requirement. Ms. Gilmore also knew that Ms. S. did not receive a 2010 Form W-2, yet Ms. Gilmore ignored the implications of that fact.

48. Ms. Gilmore prepared the 2011 federal income-tax return for a taxpayer whose initials are P.M. That return claimed a \$5,112 EITC. The return claimed that Ms. M.'s income derived from "wages, salaries, tips, etc." but no Form W-2 to evidence those wages, salaries, or tips was affixed to the return, nor did the return include a Schedule C to evidence earnings from self-employment.

49. According to IRS records, Ms. M. did not receive a Form W-2 for 2011.

50. Ms. Gilmore knew or should have known that Ms. M. was not entitled to claim the EITC. Ms. Gilmore knew or had reason to know that Ms. M. did not satisfy the earned-income requirement. Ms. Gilmore also knew that Ms. M. did not receive a 2011 Form W-2, yet Ms. Gilmore ignored the implications of that fact.

51. The table below lists tax returns prepared by Ms. Gilmore that made claims for the EITC. All of these returns claim that the taxpayer has income from "wages, salaries, tips, etc.," but none of the returns were filed with a Form W-2 (or Forms W-2) to evidence that income, nor did any of the returns include a Schedule C to evidence earnings from self-employment.

<b>Taxpayer's initials</b>	<b>Year</b>	<b>EITC claimed on return</b>
R.S.	2008	\$2,914
L.N.	2010	\$5,666
N.J.	2010	\$5,036
D.S.	2011	\$3,094
T.K.	2011	\$3,094

B.D	2011	\$3,094
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52. According to IRS records, the taxpayers listed in the above table did not receive Forms W-2 in the relevant years.

53. Ms. Gilmore knew or should have known that the taxpayers that filed the returns listed in the above table were not eligible to claim the EITC that was claimed on their returns. Ms. Gilmore knew or had reason to know the taxpayers referenced in that above table did not satisfy the earned-income requirement. Ms. Gilmore also knew that those taxpayers did not receive Forms W-2 in the relevant years, yet Ms. Gilmore ignored the implications of that fact.

### **III. Harm caused by Ms. Gilmore**

54. Ms. Gilmore has harmed the United States by causing her customers to claim credits that they are ineligible to claim. Every credit that is not disallowed results in an understatement of tax liability and, in many instances, an overstatement of a taxpayer's refund.

55. Ms. Gilmore's conduct has required the Internal Revenue Service to devote a substantial amount of its limited resources to identifying her customers, examining their returns, recovering any refunds that should not have been made, and collecting additional taxes and penalties. The IRS estimates that, to date, the administrative cost of investigating Ms. Gilmore's activities exceeds \$50,000.

56. Ms. Gilmore's customers also have been harmed insofar as they paid or incurred fees to have their tax returns accurately prepared, while the returns that

Ms. Gilmore prepared for them substantially understated their tax liability. Hundreds of Ms. Gilmore's customers may face large income-tax deficiencies and may be liable for sizeable penalties and interest.

57. Ms. Gilmore's conduct undermines the public's confidence in the federal tax system and encourages noncompliance with the internal-revenue laws.

**Count I:**

**Injunction under IRC § 7407**

58. The United States incorporates by reference the allegations in paragraphs 1 through 56 of this complaint.

59. Section 7407 of the IRC authorizes a district court to enjoin a tax-return preparer from engaging in conduct subject to penalty under IRC § 6694 – or from engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws – if the court finds that the preparer has engaged in such conduct and that injunctive relief is appropriate to prevent the recurrence of the conduct. Additionally, the court may enjoin the person from further acting as a federal-income-tax-return preparer if the court finds that the person has continually or repeatedly engaged in such conduct and 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.

60. Ms. Gilmore has continually and repeatedly engaged in conduct subject to penalty under IRC § 6694 by preparing federal income-tax returns that

understate her customers' liabilities based on unrealistic, frivolous, and reckless positions.

61. Ms. Gilmore's continual and repeated violations of IRC § 6694 fall within IRC § 7407(b)(1)(A) and (D), and thus are subject to an injunction under IRC § 7407.

62. Ms. Gilmore and her company, L&g Associates, are likely to continue to prepare and file false and fraudulent tax returns.

63. Ms. Gilmore's conduct demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent their interference with the proper administration of the internal revenue laws. Consequently, she and her company should be permanently barred from acting as tax-return preparers.

**Count II:**

**Injunction under IRC § 7408**

64. The United States incorporates by reference the allegations in paragraphs 1 through 56 of this complaint.

65. Section 7408 of the IRC authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either IRC § 6700 or § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

66. Section 6701(a) of the IRC 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.

67. Ms. Gilmore has prepared tax returns that she knew to contain improper deductions and credits and that she knew would understate her customers' tax liabilities. Ms. Gilmore's conduct is thus subject to a penalty under IRC § 6701.

68. If the Court does not enjoin Ms. Gilmore, she is likely to continue to engage in conduct subject to penalty under IRC § 6701. Her history of preparing returns that claim improper credits extends over several years and involves hundreds of customers. Injunctive relief is therefore appropriate under IRC § 7408.

### **Count III:**

#### **Injunction under IRC § 7402(a) – Necessary to enforce internal revenue laws**

69. The United States incorporates by reference the allegations in paragraphs 1 through 56 of this complaint.

70. Section 7402 of the IRC authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

71. Ms. Gilmore, through the actions described above, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

72. Unless enjoined, Ms. Gilmore is likely to continue to engage in such improper conduct and interfere with the enforcement of the internal-revenue

laws. If Ms. Gilmore is not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by wrongfully providing federal income-tax refunds to individuals who are not entitled to receive them.

73. Ms. Gilmore will not suffer irreparable harm because the injunction sought will merely enjoin her from engaging in illegal conduct.

74. The United States will suffer irreparable injury if Ms. Gilmore is not enjoined.

75. Enjoining Ms. Gilmore is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop Ms. Gilmore's illegal conduct and the harm she causes the United States.

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

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

A. That the Court find that Ms. Gilmore has continually and repeatedly engaged in conduct subject to penalty under IRC § 6694 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 to prevent their interference with the proper administration of the internal revenue laws;

B. That the Court, pursuant to IRC § 7407, enter a permanent injunction prohibiting Ms. Gilmore and her company, L&g Associates, from acting as federal-tax-return preparers;

C. That the Court find that Ms. Gilmore has engaged in conduct subject to a penalty under IRC § 6701, and that injunctive relief under IRC § 7408 is appropriate to prevent a recurrence of that conduct;

D. That the Court find that Ms. Gilmore has 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 IRC § 7402(a);

E. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Ms. Gilmore and her company, L&g Associates, and all those in active concert or participation with them, from:

- i. 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 (in the case of Laquanda Gilmore);
- ii. owning, managing, controlling, or consulting with any tax-return-preparation business
- iii. preparing or assisting in preparing federal tax returns that she or it knows or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by IRC § 6694;
- iv. engaging in any other activity subject to penalty under IRC §§ 6694, 6701, or any other penalty provision in the IRC; and
- v. engaging in any fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal-revenue laws.

F. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an order requiring the Defendants to contact, within fifteen 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 she or it prepared federal tax returns or claims for a refund for tax years 2008 through 2013 to inform them of the permanent injunction entered against them;

G. That the Court, pursuant to I.R.C. §§ 7402(a), 7407 and 7408 enter an injunction requiring Defendants to produce to counsel for the United States, within thirty days of the entry of an injunction against them, a list that identifies by name, social security number, address, e-mail, telephone number, and tax period(s) all persons for whom Defendants prepared federal tax returns or claimed a tax refund since January 1, 2009, and file a certification with the Court, under penalty of perjury, stating that they have complied with the provision;

H. That the Court, pursuant to I.R.C. §§ 7402(a), 7407 and 7408 enter an injunction prohibiting the Defendants from maintaining, using, obtaining, or assigning (a) any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, or used by Defendants pursuant to 26 U.S.C. Section 6109 and/or (b) any Electronic Filing Identification Number (EFIN) held by, or assigned to, or used by Defendants.

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

J. That the United States be entitled to conduct discovery to monitor the Defendants' compliance with the terms of any permanent injunction entered against them;

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

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L. That the Court, pursuant to Fed. R. Civ. P. 65(d)(2), order that the injunction in this case binds the following who receive actual notice of it by personal service or otherwise:

- i. the Defendants;
- ii. the Defendants' officers, agents, servants, employees, and attorneys; and
- iii. other persons who are in active concert or participation with anyone described in (i) or (ii), above.

Date: May 15, 2014

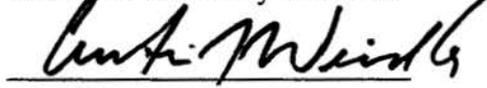
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