

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

United States of America,)	
)	
Plaintiff,)	Case No. 1:13-cv-3153-TWT
v.)	
)	
Joan Leger and The 1804 Tax Group,)	
Inc., d/b/a/ Liberty Tax Service,)	
)	
Defendants.)	
	/	

**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST JOAN
LEGER AND THE 1804 TAX GROUP, INC.,
d/b/a LIBERTY TAX SERVICE**

Before the Court is the stipulation for entry of permanent injunction executed by the United States and defendants Joan Leger and The 1804 Tax Group, Inc., d/b/a Liberty Tax Service. For good cause shown and upon the stipulation and agreement of the parties, it is:

IT IS HEREBY ORDERED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that Defendants Joan Leger and The 1804 Tax Group, Inc., d/b/a Liberty Tax Service are PERMANENTLY ENJOINED from directly or indirectly:

1. Preparing, filing, or assisting in or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person other than themselves or an entity of which they are the sole owner;

2. Providing any tax advice or services for compensation including preparing or filing returns or claims for refund, providing consultative services, or representing customers;

3. Preparing, filing, or assisting in or directing the preparation or filing of federal tax returns that they know or reasonably should know will result in an understatement of any tax liability or the overstatement of federal tax refund(s);

4. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701 or any other penalty provision in the Internal Revenue Code; and

5. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws;

IT IS FURTHER ORDERED that Leger, either individually or through The 1804 Tax Group, Inc., d/b/a Liberty Tax Service, J & Company or some other entity:

6. Shall, within 60 days, contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared federal income tax returns or any other federal tax forms after December 1, 2012, to inform such persons 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 of the United States or approved by the Court, and file with the Court a sworn certificate stating that she has complied with this requirement;

7. Shall, within 30 days, produce to the United States a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom she prepared, either individually or through a company such as J & Company and/or 1804 Tax Group, federal tax returns or claims for a refund since December 1, 2012, and the entity that was listed as the preparer;

8. Shall, within 15 days, provide a copy of the permanent injunction to all of her, 1804 Tax Group's or J & Company's principals, officers, tax return preparers, managers, employees, and independent contractors and provide to the United States within 30 days a signed and dated acknowledgement or receipt of the Court's order for each person to whom Leger provided a copy of the permanent injunction;

9. Shall, at her own expense, publish a copy of this injunction in the local newspaper, and, within 45 days, provide the United States with a sworn statement evidencing her compliance with this requirement.


10. Shall keep records of her compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States in post-judgment discovery, if requested;

11. Shall not sell her ownership interests in J & Company, 1804 Tax Group or any Liberty Tax franchise to any person or entity that is not approved in advance by the United States. Furthermore, neither Leger nor 1804 Tax Group shall have any future involvement with Liberty Tax Service, including being a franchisee or entering into any other agreement(s) with Liberty Tax Service.

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

Dated this 31 of January 2014



THOMAS W. THRASH, JR.
United States District Judge