

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF SOUTH CAROLINA  
CHARLESTON DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:15-cv-02816-RMG
Plaintiff,	)	
	)	
v.	)	
	)	
LATASHA FAILEY and	)	
LATOYA WINDHAM,	)	
	)	
Defendants.	)	
_____	)	

**PERMANENT INJUNCTION BY CONSENT**

This matter is before the Court on the Joint Motion for Entry of Permanent Injunction by Consent made by Plaintiff, the United States of America, and Defendants Latasha Failey and Latoya Windham (Dkt. No. 17).

The Court having reviewed the submissions as stipulated and consented to by the parties, and being fully advised in the premises, hereby FINDS as follows:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendants Latasha Failey and Latoya Windham under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Defendants Latasha Failey and Latoya Windham admit for the purposes of this injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this matter.
3. Defendants Latasha Failey and Latoya Windham admit that they have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 and have continually and repeatedly engaged in other fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws, but without admitting any of the

other allegations in the complaint. Latasha Failey and Latoya Windham further waive the entry of findings of fact and conclusions of law and voluntarily consent to this permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 without further notice and agree to be bound by its terms.

4. Defendants Latasha Failey and Latoya Windham further understand and agree that:

a. This Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against them in this matter;

b. Latasha Failey and Latoya Windham waive any right they may have to appeal from this Permanent Injunction by Consent;

c. The Court will retain jurisdiction over this matter to enforce this Permanent Injunction by Consent, if necessary;

d. If Latasha Failey or Latoya Windham violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;

e. The United States may conduct full post-judgment discovery to monitor compliance with this injunction; and

f. Entry of this Permanent Injunction by Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or penalties or proceedings, nor precludes Latasha Failey or Latoya Windham from contesting any liability in any other matter or proceeding.

I. Accordingly, it is hereby ORDERED and ADJUDGED pursuant to 26 U.S.C. §7402(a), 7407, and 7408, that Latasha Failey and Latoya Windham and any other person acting in concert and or/participation with them are PERMANENTLY ENJOINED from directly or indirectly, by use of any means or instrumentalities:

- (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, including any electronically-submitted tax returns or tax-related documents, for any person or entity other than themselves;
- (2) preparing, filing, or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liability or overstate federal tax refunds based upon positions that they know or reasonably should know are unreasonable;
- (3) 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
- (4) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

II. It is FURTHER ORDERED that Latasha Failey and Latoya Windham shall, within 30 days of entry hereof, contact by United States mail and, if an e-mail address is known, by e-mail all persons for whom they prepared a federal tax return since January 1, 2013, to inform them of the permanent injunction entered against the defendants, 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 file with the Court a sworn certificate stating that they have complied with this requirement.

III. It is FURTHER ORDERED that Latasha Failey and Latoya Windham shall produce to counsel for the United States within 30 days a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s) all persons for whom they prepared federal income tax returns or claims for refund since January 1, 2013.

IV. It is FURTHER ORDERED that the IRS is authorized to immediately revoke any Preparer Tax Identification Number (PTIN) that is held by, assigned to, or used by Latasha Failey or Latoya Windham, pursuant to 26 U.S.C. § 6109.

V. It is FURTHER ORDERED that the IRS is authorized to immediately revoke any Electronic Filing Identification Number (EFIN) held by, assigned to, or used by Latasha Failey or Latoya Windham.

VI. It is FURTHER ORDERED that the United States is entitled to conduct discovery to monitor Latasha Failey and Latoya Windham's compliance with the terms of this permanent injunction entered against them.

VII. It is FURTHER ORDERED this Court retains jurisdiction over Latasha Failey and Latoya Windham and over this action to enforce the permanent injunction entered against them.

DONE and ORDERED in Chambers, Charleston, South Carolina, this 25 day of August, 2016

  
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RICHARD M. GERGEL  
DISTRICT OF SOUTH CAROLINA

This Permanent Injunction by Consent is consented to by:

For Plaintiff the United States

For Latasha Failey, *Pro Se*

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