

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF GEORGIA

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| UNITED STATES OF AMERICA, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Case No. 4:19-cv-165-CDL |
| |) | |
| STACY J. LEE, individually and d/b/a FAST |) | |
| TRACK TAX SERVICE and TIMELEE TAX |) | |
| SERVICE; and HEATHER LEE, |) | |
| |) | |
| Defendants. |) | |

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION
AGAINST STACY J. LEE AND HEATHER LEE**

Now before the Court is the Joint Motion by the United States, Stacy J. Lee, and Heather Lee for Entry of Order and Judgment of Permanent Injunction (ECF No. 7). The Court GRANTS the Joint Motion and enters the following Order and Judgment of Permanent Injunction against Stacy J. Lee and Heather Lee:

IT IS HEREBY ORDERED that Defendants Stacy J. Lee, individually and doing business as Fast Track Tax Service and TimeLee Tax Service, and Heather Lee, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, effective from the date of entry of this Order, from directly or indirectly:

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. 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;

C. Training, advising, counseling, instructing, or teaching anyone about the preparation of federal tax returns;

D. Maintaining, transferring, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

E. Selling, transferring, assigning, disseminating, providing, or giving to any individual or entity a list of customers, or any other personal identifying information of customers, of Stacy J. Lee, Heather Lee, Fast Track Tax Service, or TimeLee Tax Service;

F. Selling, transferring, assigning, disseminating, providing, or giving to any current manager, tax return preparer, employee, or independent contractor a list of customers, or any other personal identifying information of customers, of Stacy J. Lee, Heather Lee, Fast Track Tax Service, or TimeLee Tax Service.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, without further proceedings, immediately and permanently close all tax return preparation stores that Stacy Lee owns through any entity, whether those stores do business as Fast Track Tax Service, TimeLee Tax Service, or under any other name. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, within 30 days of entry of this Order and Judgment of Permanent Injunction, send by U.S. mail or e-mail a copy of the final injunction entered against them in this action to each person for whom they prepared federal tax returns or any other federal tax forms after January 1, 2013. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with

the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, within 30 days of entry of this Order and Judgment of Permanent Injunction by the Court, permanently delete the Facebook pages for Fast Track Tax Service and TimeLee Tax Service. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, within 30 days of entry of this Order and Judgment of Permanent Injunction by the Court, produce to counsel for the United States, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Stacy J. Lee, Heather Lee, and their managers, employees, and tax return preparers prepared federal tax returns beginning in 2012 and continuing through this litigation. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, within 30 days of entry of this Order and Judgment of Permanent Injunction by the Court, produce to counsel for the United States, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Stacy J. Lee and Heather Lee from 2012 to the present. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a

certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Stacy J. Lee and Heather Lee shall, within 30 days of entry of this Order and Judgment of Permanent Injunction by the Court, provide a copy of the Court's order to all principals, officers, managers, franchisees, employees, and independent contractors of Stacy J. Lee and Heather Lee. Stacy J. Lee and Heather Lee shall, within 45 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that the United States may engage in post-judgment discovery to monitor compliance with this injunction.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and issuing any additional orders necessary and appropriate to the public interest.

IT IS FURTHER ORDERED that neither Stacy Lee nor Heather Lee shall make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this injunction or the reasons for its entry by the Court.

DONE AND ORDERED in Columbus, Georgia, this 27th day of _January_, 2020.

s/Clay D. Land

CLAY D. LAND

Chief United States District Judge