IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. GREGORY T. GOSS and G & V TAX AND INSURANCE, Defendants.	)	Case No.

COMPLAINT

Plaintiff, United States of America, at the request of a delegate of the Secretary of the Treasury and at the direction of a delegate of the Attorney General, brings this action seeking an injunction barring the defendants from preparing federal tax returns, engaging in the business of preparing federal tax returns, and employing any person acting as a federal tax return preparer. In support of this action, the United States alleges as follows:

Jurisdiction and Venue

1. Jurisdiction exists under 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. ("Internal Revenue Code" or "I.R.C.") §§ 7402, 7407, and 7408.

2. Venue lies in this district pursuant to 28 U.S.C. § 1391(b). Venue is proper in this Court under 28 U.S.C. §§ 1391 and 1396 because Gregory T. Goss (Goss) resides in this judicial district and a substantial portion of the events giving rise to this action took place in this judicial district. In addition, Goss, either individually or doing business as G & V Tax and Insurance (GVT), conducts business in this judicial district.

The Defendants

3. Goss resides in Dolton, Illinois.

4. From 1996 to 2012, Goss worked as a tax return preparer in the Chicago area.

5. In January 2013, Goss opened GVT.

6. GVT operates from 625 E. 170th Street, South Holland, Illinois 60473.

7. Goss has estimated that the nature of GVT's business is 99% tax preparation and 1% insurance sales.

8. Goss is the only tax return preparer at GVT.

9. Goss is the only person working at GVT who has a Preparer Tax Identification Number (PTIN), which is a unique identifier that the Internal Revenue Service (IRS) issues to all tax return preparers.

10. Between 2013 and 2016, Goss, through GVT, prepared and filed more than 3,820 tax returns, nearly all of which were Individual Income Tax Returns, Forms 1040.

11. Goss charges tax preparation customers a fee between $100 and $350.

12. Goss's wife and children perform administrative tasks for GVT during filing season.

The IRS Investigation into Goss's Tax Return Preparation

13. Between 2013 and January 19, 2016, the IRS audited 237 tax returns prepared by Goss.

14. Of the 237 tax returns audited, 147, or 60%, required adjustment.

15. All but one of the 147 returns requiring adjustment had underreported tax liabilities, with an average deficiency of $2,201, and collectively the returns underreported $323,547.

16. The outcome of the IRS's audits led the IRS to further investigate Goss and GVT.

17. An IRS revenue agent interviewed Goss and seventeen GVT customers for whom Goss prepared returns in 2016, for the 2015 tax year.

18. Four of the seventeen customers interviewed never received a full and complete copy of the return prepared by Goss.

19. Sixteen of the seventeen customers interviewed had returns containing deficiencies similar to those observed during the earlier audits, an adjustment rate of over 94%. All adjustments were in favor of the United States, and collectively these returns underreported a total of $35,444.

20. Based on these eighteen interviews and the earlier audits of 237 tax returns, the IRS determined that Goss and GVT had engaged in a pattern and practice of violating the federal tax laws.

21. The IRS determined that Goss underreported his customers' tax liabilities in two primary ways, by (1) manipulating self-employment income and losses and (2) inflating self-reported itemized deductions.

22. The IRS also determined that Goss misrepresented his customers' filing statuses and failed to provide his customers with full and complete copies of their prepared tax returns.

Goss Manipulates Self-reported Income to Inflate Earned Income Credits

23. Goss and GVT falsify reported income or losses on customers' tax returns in order to take advantage of the Earned Income Credit (EIC).

24. The EIC is a benefit for working people with low to moderate income.

25. The EIC reduces the amount of tax an eligible individual owes, dollar for dollar, and, if some of the credit remains, can result in a cash refund.

26. Due to the method used to calculate the EIC, for lower-income ranges, a higher annual income entitles an individual to a larger credit, while for higher-income ranges, a lower annual income entitles an individual to a larger credit. Some tax return preparers refer to the range of earned income corresponding to a maximum EIC as the "sweet spot."

27. For tax year 2015, the maximum EIC for unmarried individuals was $6,242, which was available to individuals with at least three dependent children who earned income between $13,870 and $18,100. That same tax year, the maximum EIC for an unmarried individual with one dependent

child was $3,359, which was available for individuals with earned income of $9,880 to $18,110.

28. To bring a customer's reported earned income within (or close to) the "sweet spot" for the EIC, Goss and GVT have reported fake self-employment income or loss from a sole proprietorship on the customer's tax return.

29. An individual taxpayer's self-employment income or loss from a sole proprietorship is reported on a Form Schedule C, which is a form that is submitted to the IRS as part of the taxpayer's Form 1040.

30. Goss is able to utilize this scheme by taking advantage of the fact that most income and expenses reported on Schedule C are self-reported. There is no independent third-party reporting of self-employment income to the IRS, in the way that employers, for example, report W-2 wages. (Although third-party businesses use the Form 1099-MISC to report payments to a self-employed individual, most self-employment income – such as money received from individual customers in exchange for services – is not reported via Form 1099.) There is no way for the IRS to verify the numbers reported on a Schedule C without conducting an examination.

31. For sixteen of the seventeen customers interviewed, the IRS determined that Goss manipulated his customers' self-employment income or losses.

32. For these sixteen customers, Goss claimed self-employment income or losses without having documents to support the amounts claimed.

33. Four of these sixteen customers did not operate the Schedule C business that Goss reported on their return.

34. Six of these sixteen customers actually provided Goss with documents to substantiate their self-employment income or losses, but Goss ignored these documents by reporting different amounts, which resulted in the payment of a larger refund to these customers than they were entitled

to.

35. When interviewed by the IRS, Goss stated that he had a policy of requiring his customers to submit a notarized 'Schedule C Information Sheet' that purports to substantiate his customers' Schedules C.

36. When the IRS requested that Goss produce the sixteen Schedule C Information Sheets for the sixteen interviewed customers who filed Schedules C, Goss was able to produce only five.

37. Four of the five Schedule C Information Sheets provided to the IRS were transmitted to Goss after the date that Goss filed the associated tax return, and failed to answer the only bolded and underlined question on the sheet: "Do you have information or documents supporting your Business, Gross Receipts and/or Expenses?"

38. The remaining Schedule C Information Sheet reported self-employment income of $5,500, and stated that the customer provided documentation to support the amounts claimed on the Schedule C, but Goss was unable to provide that documentation.

Customer 1

39. In 2016, Goss prepared Customer 1's 2015 individual income tax return, a Form 1040.

40. On Customer 1's 2015 tax return, Goss included a Schedule C that claimed Customer 1 ran a house sitting business that netted a profit of $4,000 in 2015.

41. That Schedule C net income of $4,000, plus Customer 1's W-2 wage income of $10,426, brought Customer 1's income within the EIC "sweet spot" of $13,870, and thereby increased Customer 1's EIC.

42. Customer 1 never operated a business in 2015.

43. Customer 1 did not tell Goss that she operated a business in 2015.

44. Customer 1 never provided documentation to Goss to support any claimed

self-employment income.

45. Goss was unable to produce to the IRS documents supporting Customer 1's self-employment income claims.

46. By reporting that Customer 1 had self-employment income of $4,000, Goss inflated Customer 1's refund by $1,543.

Customer 2

47. In 2016, Goss prepared Customer 2's 2015 individual income tax return, a Form 1040.

48. Goss reported Customer 2's filing status as a head of household claiming two dependent children.

49. Customer 2 is married and lives with his spouse.

50. Customer 2 told Goss, in writing, that he was married.

51. Since Customer 2 is married, he does not qualify for head of household filing status.

52. On Customer 2's 2015 tax return, Goss included a Schedule C that reported Customer 2 ran a catering business that netted a profit of $13,350 in 2015.

53. The reported Schedule C net income of $13,350, plus Customer 2's W-2 wage income of $1,341, brought Customer 2's income within the EIC "sweet spot" of $13,870, and thereby increased Customer 2's EIC by $5,490.

54. Customer 2 did not operate a catering business in 2015.

55. Customer 2 told Goss that he volunteered as a cook for his church, not that he operated a catering business.

56. Customer 2 provided Goss with $200 in receipts substantiating expenses that he incurred operating lawn care and barbering businesses, but Goss failed to report these expenses or any income from those businesses.

57. Customer 2 did not keep records of his income from his lawn care or barbering businesses, but estimated that he received approximately $700 income from his businesses.

58. Customer 2 claims that he gave Goss a Schedule C Information Sheet reporting a net profit of approximately $700.

59. Goss was unable to produce to the IRS documents supporting Customer 2's reported self-employment income.

60. By reporting Customer 2's filing status as head of household and by reporting self-employment income of $13,350, Goss inflated Customer 2's refund by $5,703.

Goss Falsifies Itemized Deductions to Reduce His Customers' Taxable Income

61. Individual taxpayers who do not use the standard deduction report deductions from income on a Form Schedule A. The Schedule A is filed with the individual's Form 1040 and requires that each type of allowable deduction be itemized separately. Although some deductions on the Schedule A are supported by third-party reporting (*e.g.*, mortgage holders use the Form 1098, Mortgage Interest Statement, to report to the IRS mortgage interest paid by borrowers), most Schedule A deductions are not.

62. Goss fabricated deduction items on his customers' Schedules A by claiming falsified deductions for, *inter alia*, unreimbursed employee business expenses, capital losses, charitable contributions, personal property taxes, and certain education-related expenses.

63. Numerous GVT customers who were interviewed by the IRS did not provide Goss with information about the deduction amounts listed on the Schedule A attached to their return.

Customer 3

64. In 2016, Goss prepared Customer 3's 2015 individual income tax return, a Form 1040.

65. Goss reported Customer 3's filing status as head of household with two dependent

children.

66. During 2015, Customer 3 was married and lived with his spouse.

67. Customer 3 brought his spouse with him the day Goss prepared his return.

68. Since Customer 3 is married, he does not qualify for head of household filing status.

69. Goss reported the following itemized deductions on Customer 3's return: $300 for personal property taxes; $300 for other taxes; $2,000 for cash charitable contributions; $10,013 for unreimbursed employee business expenses; $1,500 for other expenses.

70. Customer 3 did not tell Goss that he incurred these expenses.

71. On Customer 3's 2015 tax return, Goss included a Schedule C that reported Customer 3 had a self-employment net loss of $4,750 as a result of receiving $1,200 in gross receipts while incurring $5,550 in expenses from performing "contracting work."

72. That Schedule C net loss of $4,750, brought Customer 3's income closer to the EIC sweet spot and increased Customer 3's EIC.

73. Customer 3 did not operate a business during 2015.

74. Customer 3 did not provide the amounts listed on the Schedule C to Goss.

75. Customer 3 did not provide Goss with documents supporting the amounts reported on his Schedule C.

76. Goss was unable to produce to the IRS documents supporting Customer 3's reported self-employment income.

77. By reporting Customer 3's filing status as head of household, by claiming $14,113 in fabricated deductions, and by reporting self-employment loss of $4,750, Goss inflated his tax refund by $3,533.

The Government Repeatedly Warned and Fined Goss about EIC Requirements

78. The IRS has contacted and penalized Goss repeatedly for deficiencies in the returns that he has prepared.

79. On or about February 6, 2010 and again on October 1, 2010, IRS investigators met with Goss in person to determine whether he had complied with the due diligence requirements imposed by the Internal Revenue Code on tax return preparers who prepare a return claiming an EIC. The IRS refers to such meetings as Due Diligence Visits. As a result of these Due Diligence Visits, the IRS assessed a penalty of $2,000 against Goss, pursuant to I.R.C. § 6695(g).

80. On or about November 11, 2011, IRS investigators again met with Goss in person and performed a third Due Diligence Visit. As a result of this visit, the IRS assessed a penalty of $10,000 against Goss, pursuant to I.R.C. § 6695(g).

81. In 2015, the IRS sent Goss a Form Letter 5364, which warned him that he had failed to comply with the due diligence requirements for filing returns claiming an EIC.

82. In 2016, the IRS sent Goss a Form Letter 4858, warning him that he had prepared highly questionable EIC returns, and Form Letter 5025, warning him that he had prepared returns claiming highly questionable self-employment income.

83. Despite these warnings and fines, Goss continued his pattern of preparing returns claiming EICs without exercising due diligence.

Harm to the United States

84. The fraudulent returns Goss has prepared and filed have caused — and continue to cause — substantial harm to the Government by fraudulently reducing customers' reported tax liabilities, helping taxpayers obtain refunds to which they were not entitled.

85. Goss's fraudulent conduct, which is essentially stealing from the United States

Treasury, has caused significant damage to the fisc.

86. The IRS's audits of just 237 of the 3,820 returns prepared by Goss between 2013 and January 2016 show an actual harm to the United States of $323,547.

87. The IRS's review of seventeen returns from tax year 2015, which Goss prepared in 2016, show an additional, actual harm to the United States of $35,746.

88. Because only a portion of Goss and GVT's returns have been audited or reviewed, it is most likely that the harm done to the United States exceeds $359,293.

89. The United States is also harmed because the IRS must devote some of its limited resources to investigating Goss's conduct as a tax return preparer, detecting and examining inaccurate and fraudulent returns filed by Goss and GVT, and attempting to assess against and collect from his customers' unpaid taxes and penalties, some of which may not be collectible.

90. Goss and GVT's customers have been harmed because they have paid Goss and GVT to prepare tax returns, and they now face large tax deficiencies and may be liable for sizable penalties and interest as a result.

91. Goss's illegal conduct also causes intangible harm to law-abiding tax return preparers, because by preparing returns that falsely or fraudulently inflate his customers' refunds, Goss and GVT gain an unfair competitive advantage over tax return preparers who prepare returns in accordance with the law and who as a result may have fewer customers.

COUNT I: Injunction under I.R.C. § 7407 for Violation of I.R.C. §§ 6694 and 6695 and for Deceptive or Fraudulent Conduct that Interferes with Internal Revenue Code Administration

92. The United States incorporates by reference the allegations in all preceding paragraphs as though fully set forth herein.

93. Pursuant to I.R.C. § 7407, a court is authorized to enjoin a tax return preparer who, among other things, engages in conduct subject to penalty under I.R.C. § 6694 or I.R.C. § 6695, or

who engages in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

94. I.R.C. § 7701(a)(36) defines a "tax return preparer" as a person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return or a substantial portion thereof.

95. Goss is a tax return preparer within the meaning of I.R.C. § 7701(a)(36).

96. I.R.C. § 6694(a) penalizes a tax return preparer if: (1) the preparer prepared a return or claim for refund that included an understatement of liability due to a position for which there was not a realistic possibility of being sustained on the merits; (2) the preparer knew (or reasonably should have known) of such position; and (3) the position was not properly disclosed or was frivolous.

97. I.R.C. § 6694(e) defines understatement of liability to include any understatement of tax due and "overstatement of the net amount creditable or refundable."

98. I.R.C. § 6694(b) penalizes a tax return preparer who prepares a return or claim with an understatement of liability: (1) in a willful attempt to understate the liability; or (2) with a reckless and intentional disregard of rules or regulations.

99. I.R.C. § 6695(g) penalizes a tax return preparer who fails to comply with due diligence requirements imposed by the Secretary of the Treasury with respect to determining eligibility for the EIC and other credits.

100. I.R.C. § 6695(a) penalizes a tax return preparer who, due to willful neglect, fails to furnish to the taxpayer a complete copy of the return that he prepared for the taxpayer.

101. In violation of I.R.C. § 6694(a), Goss prepared returns for customers that understated his customers' tax liabilities and that he knew or should have known contained positions for which there was no substantial authority or for which there was no reasonable basis.

102. In violation of I.R.C. § 6694(b), Goss prepared tax returns for customers that he knew or reasonably should have known contained incorrect filing statuses, false Schedule C income and expenses, and false Schedule A itemized deductions in order to understate his customers' tax liabilities.

103. In violation of I.R.C. § 6694(b), Goss recklessly or intentionally disregarded rules and/or regulations by manipulating his customers' reported Schedule C and Schedule A itemized deductions to understate his customers' tax liabilities.

104. The IRS has conducted three Due Diligence Visits to Goss, as stated above at paragraphs 79 and 80, and has assessed penalties totaling $12,000 against Goss under I.R.C. § 6695(g) because he failed to comply with EIC due diligence requirements. Despite the imposition of these penalties, Goss continued claiming the EIC for customers without exercising the requisite due diligence, in violation of I.R.C. § 6695(g).

105. In violation of § 6695(a), Goss has repeatedly failed to provide his customers with a complete copy of their prepared return, either intentionally or due to willful neglect.

106. Goss also engaged in other deceptive or fraudulent conduct that substantially interfered with the administration of the internal revenue laws. Goss stated to IRS investigators that he required his customers to submit a notarized 'Schedule C Information Sheet' that purports to substantiate his customers' Schedules C. Several of the customers interviewed stated they never provided such a document to Goss, and Goss was able to provide these documents for only five of the sixteen customers interviewed who filed a Schedule C. Four of those five Schedule C Information Sheets were provided to Goss after the return had been filed, establishing that this policy is largely a hollow formality designed to mislead the IRS about his due diligence and to obscure his own culpability for underreporting his customers' tax liabilities.

107. An injunction against Goss and GVT is necessary and appropriate to prevent the recurrence of Goss's conduct subject to penalty under I.R.C. §§ 6694 and 6695.

108. Anything less than a permanent injunction and complete bar on the preparation of tax returns is unlikely to stop Goss from preparing fraudulent tax returns.

COUNT II: Injunction under I.R.C. § 7408 for Violation of I.R.C. § 6701

109. The United States incorporates by reference the allegations in paragraphs 1 through 91 as though fully set forth herein.

110. Pursuant to I.R.C. § 7408, a court is authorized to issue an injunction if an income tax return preparer engages in conduct subject to penalty under I.R.C. § 6701.

111. I.R.C. § 6701 penalizes any person who (1) aids or assists in, procures, or advises with respect to, the preparation or presentation of any portion of a return, affidavit, claim or other document; (2) knows (or has reason to believe) that such portion will be used in connection with any material matter arising under the internal revenue laws; and (3) knows that such portion (if so used) would result in an understatement of the liability for tax of another person.

112. Goss has engaged in conduct subject to penalty under I.R.C. § 6701 by preparing and filing fraudulent tax returns on behalf of customers who obtained unwarranted refunds as a result.

113. The schemes employed by Goss and GVT have caused — and continue to cause — substantial harm to the United States by fraudulently reducing customers' reported tax liabilities, inducing the IRS to issue fraudulent refunds, and obstructing the IRS's efforts to administer federal tax laws.

114. The known tax loss to the United States caused by Goss's fraudulent conduct with respect to just the examined and reviewed income tax returns is at least $359,293. The total tax loss to the United States caused by Goss is unknown, and is likely much higher.

115. The United States also is harmed because the IRS must devote some of its limited resources to detecting and examining inaccurate returns filed by Goss and GVT, and to attempting to assess and collect unpaid taxes from their customers.

116. An injunction against Goss and GVT is necessary and appropriate to prevent the recurrence of Goss's conduct subject to penalty under I.R.C. § 6701.

COUNT III: Injunction under I.R.C. § 7402(a) for Unlawful Interference with Enforcement of the Internal Revenue Laws and Appropriateness of Injunctive Relief

117. The United States incorporates by reference the allegations in paragraphs 1 through 91 as though fully set forth herein.

118. Pursuant to I.R.C. § 7402(a), a court is authorized to issue orders of injunction as may be necessary or appropriate to enforce the internal revenue laws.

119. I.R.C. § 7402(a) expressly provides that its injunction remedy is "in addition to and not exclusive of" other remedies for enforcing the internal revenue laws.

120. Goss and GVT's activities described above substantially interfere with the enforcement of the internal revenue laws because Goss and GVT prepare and file numerous fraudulent tax returns that resulted in customers not paying their true federal tax liabilities and receiving tax refunds to which they were not entitled.

121. Goss has shown that he should not be allowed to continue to prepare tax returns because he has deliberately played the audit lottery on behalf of his customers. By manipulating the income and expenses on Schedule C and inflating expenses on Schedule A, all items for which there is no independent third-party reporting, Goss has selected schemes that the IRS can detect only by auditing returns or interviewing his customers. Because Goss knows that the IRS lacks the resources to audit every return that includes these schedules, Goss is actively subverting the American tax system, which relies on taxpayers to self-report their income and expenses fully and accurately.

122. Goss substantially interferes with the enforcement of the internal revenue laws by falsely claiming that he requires his customers to submit 'Schedule C Information Sheets' that document his due diligence as a preparer.

123. An injunction prohibiting Goss and GVT from preparing or assisting in the preparation of tax returns is needed to stop them from preparing and filing fraudulent tax returns and to prohibit them from otherwise interfering with the proper administration and enforcement of the internal revenue laws now and in the future.

124. If Goss and GVT are not enjoined, the United States will suffer irreparable harm from the underpayment of taxes and the exhaustion of resources to enforce the internal revenue laws.

125. The public interest would be advanced by enjoining Goss and GVT because an injunction will stop their illegal conduct and the harm that conduct is causing the United States Treasury and the public.

126. An injunction under I.R.C. § 7402 is necessary and appropriate, because the United States has no adequate remedy at law and Goss has shown that he will not voluntarily cease his wrongful conduct.

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

A. That the Court find that Goss and GVT have continually and repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695, and in other fraudulent or deceptive conduct that substantially interferes with the proper administration of the tax laws; that, pursuant to I.R.C. § 7407, an injunction merely prohibiting conduct subject to penalty under I.R.C. §§ 6694 and 6695, or other fraudulent or deceptive conduct, would be insufficient to prevent their interference with the proper administration of the tax laws; and that Goss and GVT should be permanently enjoined from acting as a tax return preparer;

B. That the Court find that Goss and GVT have engaged in conduct subject to penalty under I.R.C. § 6701, and that injunctive relief under I.R.C. § 7408 is appropriate to prevent a recurrence of that conduct;

C. That the Court find that Goss and GVT have interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to I.R.C. § 7402(a);

D. That this Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction enjoining Goss, his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or with them, including GVT, from directly or indirectly:

1. Preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for anyone other than himself;
2. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
3. Filing or assisting in the filing of a federal tax return for anyone other than himself;
4. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
5. Advertising tax return preparation services through any medium, including the internet and social media;
6. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
7. Representing customers in connection with any matter before the IRS;
8. Employing any person to work as a federal income tax return preparer;
9. Referring any customer to a tax preparation firm or a tax return preparer, or

otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer; and/or

10. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

E. That this Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction enjoining Goss, his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with his or with them, from directly or indirectly operating GVT as a going business that prepares federal tax returns and from advertising GVT in print, online, and/or via social media as a business that prepares federal tax returns;

F. That the Court enter an order requiring Goss to prominently post a copy of its permanent injunction (with dimensions of at least 12 by 24 inches) at the location where he conducts business as GVT;

G. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Goss to produce to counsel for the United States, within 30 days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he or GVT prepared federal tax returns or claims for a refund, for processing years beginning in 2013 and continuing through this litigation;

H. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Goss, within 30 days of receiving the Court's order, to contact by U.S. mail and, if an e-mail address is known, by e-mail, all persons for whom he or GVT has prepared federal tax returns, amended tax returns, or claims for refund since January 2013, as well as all employees or independent contractors he or GVT has had since January 2013, and to inform them of the permanent injunction entered against him by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice or the Court;

I. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Goss, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that he has received a copy of the Court's order and complied with the terms described in paragraphs F and H of this Complaint; and

J. That this Court grant the United States such other relief as the Court deems appropriate.

Date: April 4, 2017

David A. Hubbert
Acting Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Steven S. Tennyson
STEVEN S. TENNYSON
Trial Attorney, Tax Division
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-0872
Fax: (202) 514-5238
Email: Steven.Tennyson@usdoj.gov