

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Case No. 1:20-CV-3313
v.)	
)	Judge Edmond E. Chang
PATRICIA RIVERS,)	
KI'ESHA M. GARY, and)	
ALPHA II OMEGA TAX,)	
)	
Defendants.)	
_____)	

**ORDER OF PERMANENT INJUNCTION
AGAINST KI'ESHA M. GARY**

Before the Court is the United States' Motion for Order of Permanent Injunction Against Ki'Esha M. Gary. Default has been entered against Gary pursuant to Rule 55(a) of the Federal Rules of Civil Procedure. *See* Doc. No. 15. The factual allegations against her in the United States' complaint, Doc. No. 1, are deemed admitted. *See* Fed. R. Civ. P. 8(b)(6).

Accordingly, the Court, makes the following findings of fact:

Gary has 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; 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 her interference with the proper administration of the tax laws; and Gary should be permanently enjoined from acting as a tax return preparer;

Gary has 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); and,

There is no just cause for delay, and judgment against Gary shall issue pursuant to Fed. R. Civ. P. 54(b).

Based upon these findings of fact, and through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402(a) and 7407; and Federal Rule of Civil Procedure 65 enters this order of permanent injunction against Gary. Accordingly, it is ORDERED, ADJUDGED, and DECREED that:

A. Pursuant to I.R.C. §§ 7402(a) and 7407, Gary, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her, are permanently enjoined from directly or indirectly:

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

filing federal tax documents or forms for others or representing persons before the IRS;

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;
10. Selling, providing access, or otherwise transferring to any person some or all of the her proprietary assets associated with tax return preparation activities; and/or
11. Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

B. Pursuant to I.R.C. §§ 7402(a) and 7407, Gary, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her, are permanently enjoined from directly or indirectly operating a business that prepares federal tax returns;

C. Pursuant to I.R.C. §§ 7402(a) and 7407, Gary is ordered 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, email address, and telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for a refund, for processing years beginning in 2017 and continuing through this litigation;

D. Pursuant to I.R.C. §§ 7402(a) and 7407, Gary is ordered, within 30 days of receiving the Court's order, to contact by U.S. mail and, if an email address is known, by email, all persons for whom she prepared federal tax returns, amended tax returns, or claims for refund since January 2017, as well as all employees or independent contractors related to tax return preparation activities she has had employed January 2018, and to inform them of the permanent injunction entered against her by sending each of them a copy of the order of permanent

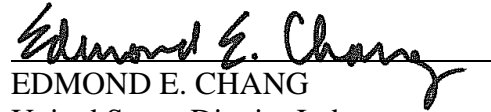
injunction, with no other enclosures unless approved by the Department of Justice; and,

E. Pursuant to I.R.C. §§ 7402(a) and 7407, Gary is ordered, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and complied with the terms described in paragraphs F and G of this Complaint.

Separate Judgment against Gary shall issue pursuant to Federal Rules of Civil Procedure 54(b) and 55(b)(2).

IT IS SO ORDERED.

Dated: September 28, 2020


EDMOND E. CHANG
United States District Judge