

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
Case No. 1:21-cv-20707-JLK

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
JOHN L. GAY JR.,)
)
TAMMI KING,)
)
NORMAN G. WILLIAMS JR.,)
)
THE TAX DOCTOR LLC,)
)
KINGSWORLD FINANCIAL)
SERVICES INC., and)
)
BRIGHTSTAR MANAGEMENT CORP.,)
)
Defendants.)
_____)

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AND DISGORGEMENT
AGAINST NORMAN G. WILLIAMS JR.**

Before the Court is the Stipulated Motion for Entry of Order and Judgment of Permanent Injunction and Disgorgement against Norman Williams. Doc. No. 52. The United States and Norman Williams have stipulated that no provision in this Order and Judgment of Permanent Injunction and Disgorgement against Norman Williams or the fact that Norman Williams is agreeing to it constitutes an admission by him of any of the allegations set forth by the United States in the complaint.

Pursuant to the terms of the Stipulated Motion for Entry of Order and Judgment of Permanent Injunction and Disgorgement against Norman Williams:

IT IS HEREBY ORDERED that Norman Williams, and all those in active concert or participation with him, are, effective from the date of this Order, permanently enjoined pursuant to Internal Revenue Code (26 U.S.C.) §§ 7407, 7408, and 7402(a) from:

- (1) preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than himself;
- (2) filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than himself;
- (3) 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;
- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) transferring, selling, or assigning his customer lists and/or other customer information;
- (6) selling or receiving income from any franchise agreements related to the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;
- (7) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (8) 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 (26 U.S.C.); and
- (9) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Norman Williams, pursuant to 26 U.S.C. §§ 7402(a) and 7407, immediately and permanently close all tax return preparation stores that he owns directly or through any entity.

IT IS FURTHER ORDERED that Norman Williams, pursuant to 26 U.S.C. § 7402(a), is prohibited, either directly or through any entity, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to any tax return preparation business to which he or any entity under his control is a party.

IT IS FURTHER ORDERED that Norman Williams, pursuant to 26 U.S.C. § 7402(a), is barred, directly or through any entity, from: (1) selling to any individual or entity a list of customers, or any other customer information, for whom Norman Williams, and any entity or name through which Norman Williams, or those acting at his direction, have at any time since January 1, 2012 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, manager, tax return preparer, employee, or independent contractor of Norman Williams, and any entity or name through which Norman Williams prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other customer information for customers for whom Norman Williams, and any entity or name through which Norman Williams, or those acting at his direction, have at any time since January 1, 2013 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to any business or name through which Norman Williams, or those acting at his direction, have at any time since January 1, 2013 prepared a tax return.

IT IS FURTHER ORDERED that Norman Williams, pursuant to 26 U.S.C. § 7402(a), provide a copy of this Order to all principals, officers, managers, franchisees, employees, and independent contractors of Norman Williams, and any tax preparation business or store that


Norman Williams, or any entity under his control, owned, franchised, or managed, within 15 days of this Order, and provide to counsel for the United States within 30 days of this Order a signed and dated acknowledgment of receipt of this Order for each person whom Norman Williams provided a copy of this Order.

IT IS FURTHER ORDERED that **Judgment** shall be entered in favor of the United States and against Norman Williams in the amount of \$26,826.41 for the disgorgement of the proceeds that Norman Williams received for the preparation of tax returns making or reporting false or fraudulent claims, deductions, credits, income, expenses, or other information resulting in the understatement of taxes. The Clerk of the Court is directed to enter the Judgment in favor of the United States and against Norman Williams in the amount of \$26,826.41.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Norman Williams and over this action to enforce this permanent injunction entered against him.

IT IS FURTHER ORDERED that the United States shall be entitled to conduct discovery to monitor Norman Williams' compliance with the terms of the permanent injunction entered against him.

DONE AND ORDERED in Miami, Florida, this 25th day of March, 2022.


JAMES LAWRENCE KING
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF FLORIDA