

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No.
)	
JULIE E. HUEBLE,)	
)	
Defendant.)	

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

The United States of America seeks a permanent injunction against Defendant Julie E. Hueble (“Hueble”) barring her from further acting as a federal tax return preparer. The United States alleges as follows:

1. Hueble is a South Carolina-based tax return preparer who has prepared and filed false and fraudulent federal income tax returns for her customers through her three tax return preparation stores, all of which previously did business as Liberty Tax Service.

2. Hueble prepares federal income tax returns for her customers that, among other things: (i) illegally understate or inflate the amount of income her customers receive; (ii) claim improper filing statuses; (iii) falsely claim bogus Schedule C businesses or inflate or fabricate Schedule C income and deductions; and (iv) falsely claim dependents, all to increase deductions or to generate or increase federal income tax refunds and refundable tax credits.

3. The United States brings this complaint pursuant to 26 U.S.C. (the Internal Revenue Code (“I.R.C.”)) §§ 7402, 7407, and 7408 to permanently enjoin Hueble, and anyone in active concert or participation with her, from directly or indirectly:

- a. acting as a federal tax return preparer, or filing, 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 herself;
- b. filing, providing forms for, or otherwise aiding and abetting the filing of Internal Revenue Service (“IRS”) Forms 1040, 1040X, Schedule C, or any other IRS forms containing false or fabricated information;
- c. owning, managing, controlling, working for, profiting from, or volunteering for a tax-return-preparation business;
- d. seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (“PTIN”) and/or IRS Electronic Filing Identification Number (“EFIN”), or any other IRS service or program by which one prepares or files tax returns;
- e. using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) and EFIN(s);
- f. engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, or 6701, including: preparing and filing tax returns and other documents that understate the tax liabilities of others, preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of a federal tax refund; failing to comply with required due-diligence procedures, and promoting any false tax or tax-return scheme;

- g. preparing her own federal income tax return with fabricated expenses or which purposely understates her own tax liability;
- h. representing anyone other than herself before the IRS; and
- i. engaging in any other conduct that is subject to penalty under the I.R.C. or that interferes with the proper administration and enforcement of the internal revenue laws.

Authorization

4. This action has been authorized by the Chief Counsel of the IRS, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General, pursuant to I.R.C. §§ 7402, 7407, and 7408.

Jurisdiction and Venue

5. Jurisdiction is conferred on this Court by 28 U.S.C §§ 1340 and 1345, and I.R.C. § 7402.

6. Venue is proper in this Court pursuant to 28 U.S.C. § 1391(b) because Hueble resides in this judicial district and all or a substantial portion of the events giving rise to this action occurred within this judicial district.

The Defendant

7. Hueble resides in Newberry County, South Carolina. Hueble has prepared federal income tax returns since at least 2007.

8. In 2007, Hueble started working as a tax-return preparer and manager of a Liberty Tax Service franchise location in Newberry, South Carolina. Hueble received training at this franchise location on how to prepare and file federal income tax returns. Hueble had no other background or education in federal income taxation until 2007.

9. Hueble also took online tax-preparation courses offered by Liberty Tax Service, a nation-wide tax preparation company.

10. In 2008, Hueble became a franchisee of Liberty Tax Service, with the ability to open her own tax preparation offices in South Carolina.

11. Hueble opened, owned, and operated three Liberty Tax Service tax-preparation stores in 2009 at the following addresses:

- a. 129 S. Broad Street, Clinton, South Carolina 29325, (“the Clinton location”);
- b. 481 By-Pass 72 NW, Greenwood, South Carolina 29649, (“the Promenade location”); and
- c. 1011 By-Pass 25 NE, Greenwood, South Carolina 29649, (“the Hwy 25 location”).

12. Hueble applied for EFINs in her name for all three tax-preparation stores. On her IRS e-file applications, Hueble represented that she was both the principal and responsible official for all three tax-preparation locations.

13. From 2009 until 2014, Hueble employed a staff of tax return preparers and a manager at each location. Hueble and a manager under Hueble’s supervision trained Hueble’s employees how to prepare tax returns.

14. From 2009 until 2014, Hueble prepared federal income tax returns for customers in exchange for compensation.

15. From 2009 until 2014, Hueble owned and operated all three Liberty Tax Service franchise stores, oversaw the day-to-day operations, and supervised tax-return preparation and submission at all three tax-preparation stores.

16. From 2009 until 2014, Hueble's three franchises prepared between 636 and 899 federal tax returns per year. Hueble personally prepared between 115 and 374 returns per year.

Hueble's Fraudulent Tax Preparation Activities

17. As detailed more fully below, since at least 2011, Hueble and the employees of her tax-preparation stores prepared returns that improperly understated customers' tax liabilities or illegally increased customers' claims for refundable tax credits.

18. Hueble and her employees have prepared returns for customers that, among other things, falsely reported non-existent Schedule C businesses or reported improperly inflated Schedule C income or deductions, fabricated deductions, claimed improper filing statuses, and falsely claimed dependents, all to maximize refunds and/or refundable credits.

Fabricated Schedule C Businesses and Schedule A Deductions
Reported to Reduce Taxable Income

19. Hueble and her employees have fabricated Schedule C businesses and Schedule A itemized deductions to falsely lower customers' taxable income, and to generate a tax refund for customers that the customers are not legally entitled to receive.

20. For example, Hueble prepared customer C.A.'s 2011 and 2012 federal income tax returns at Hueble's Promenade location. C.A. provided bank statements and receipts to Hueble as evidence of his business income and certain expenses. Hueble gave the documents back to C.A., telling him that the IRS does not need to know everything. Hueble then underreported C.A.'s gross income by approximately \$37,000 for 2011 and \$68,000 for 2012. Additionally, C.A. told Hueble that he previously owned a car sales business, and had closed it in 2010. Despite that the business was closed, C.A. continued earning income from vehicle-financing payments that came due after the business was closed. But C.A. incurred no business expenses in 2011 or 2012 related to this business. Regardless, Hueble fabricated Schedule C business expenses on C.A.'s

return for advertising, contract labor, insurance, office expenses, and utilities. These expenses improperly reduced C.A.'s Schedule C business income. C.A. made federal-tax payments in both 2011 and 2012 of less than \$500, when he should have paid over \$12,000 in taxes for both years. C.A. was assessed a total tax deficiency of over \$26,000.00 for tax years 2011 and 2012.

21. Customer T.G. had his 2011 federal income tax return prepared at Hueble's Hwy. 25 location. T.G. earned approximately \$36,000 in wage income during 2011. The preparer falsely reduced T.G.'s taxable income by fabricating a Schedule C "mechanic" business with \$150 in gross income and \$4,942 in business expenses, generating a business loss. T.G. had no such business. The preparer also falsely reported Schedule A deductions that T.G. did not incur, including \$7,889 in medical expenses and fabricated charitable donations. The fictitious inclusion of a Schedule C business loss and fabricated Schedule A deductions lowered T.G.'s taxable income and qualified him for a bogus refund of \$842. T.G. was assessed with a tax deficiency of \$4,415 for tax year 2011.

22. Customer D.G. had his 2011 and 2012 federal income tax returns prepared at Hueble's Hwy. 25 location. For both years, D.G. earned wage income only. D.G.'s preparer falsely reported that he had a Schedule C landscaping business that operated at a loss each year, thus improperly lowering his taxable income. D.G. did not have a landscaping business and did not tell the preparer that he did. D.G. received refunds for both years when he should have paid additional taxes when filing his return. Additionally, the preparer gave D.G. a copy of his 2012 return showing he would receive a refund of \$704. But the 2012 return that the preparer submitted to the IRS on D.G.'s behalf claimed a refund of \$1,004. The preparer kept \$488 of this refund. As a result of the IRS's audit, D.G. had a tax deficiency of \$3,738 for tax year 2011 and \$6,602 for tax year 2012.

Earned Income Credit Fraud and Failure to Comply with Due-Diligence Requirements

23. Hueble and her employees prepared tax returns that included fraudulent claims for the Earned Income Credit (“EIC”), often based on bogus dependents, fabricated business income and expenses, and false filing statuses.

24. The EIC is a refundable tax credit available to certain low-income working people. The amount of the credit is based on the taxpayer’s income, filing status, and claimed number of dependents. The requirements for claiming the EIC are set forth in I.R.C. § 32 and the accompanying Treasury Regulations.

25. Because the EIC is a refundable credit, claiming an EIC can, in certain circumstances, reduce a taxpayer’s federal tax liability below zero, entitling the taxpayer to a payment from the U.S. Treasury.

26. Due to the method used to calculate the EIC, an individual can claim a larger EIC by claiming multiple dependents and, for certain income ranges, individuals with higher earned income are entitled to a larger credit than those with lower earned income.

27. The income level that is required to qualify for EIC and the maximum EIC available each year varies. But generally, the amount of an earned income credit increases as income increases between \$1 and \$13,050, and decreases as income increases beyond \$17,100.

28. Because of the way the EIC is calculated, reporting more income, up to a certain point, allows customers to receive a larger refundable credit. Similarly, claiming losses to offset higher income to decrease the total reported income allows customers to claim a larger refundable credit.

29. Hueble and her employees falsified information to claim EICs to which their customers were not entitled, or EICs in excess of the amount to which their customers were

entitled. Unscrupulous tax return preparers like Hueble and her employees exploit the rules by claiming on their customers' returns bogus dependents and/or by reporting phony Schedule C businesses and income. To bring a customer's reported earned income within maximum EIC eligibility ranges, and depending on a customer's actual income, Hueble and her employees inflated or fabricated Schedule C income to falsely increase or decrease reported earned income.

30. Because of the potential for abuse in claiming the EIC, Congress has authorized the Secretary of the Treasury to impose "due diligence" requirements on federal tax return preparers claiming the EIC for their customers. *See* 26 C.F.R. § 1.6695-2 (2011). Due-diligence requirements mandate that a tax return preparer "must not know, or have reason to know, that any information used by the tax return preparer in determining the taxpayer's eligibility for, or the amount of, the EIC is incorrect." *Id.*

31. These due-diligence requirements obligate the tax return preparer to make "reasonable inquiries" to ensure the customer is legitimately entitled to the EIC. The tax return preparer "may not ignore the implications of information furnished to, or known by, the tax return preparer, and must make reasonable inquiries if the information furnished to the tax return preparer appears to be incorrect, inconsistent, or incomplete." *See* 26 C.F.R. § 1.6695-2 (2011). Tax return preparers must document their compliance with these requirements and keep that documentation for three years. *Id.*

32. To document compliance with the due-diligence requirements, tax return preparers must complete the "Paid Preparer's Earned Income Credit Checklist" (IRS Form 8867) and, when a tax return is electronically filed, must also electronically file the completed Form 8867. Tax return preparers must also complete an EIC worksheet or otherwise record the method and information the preparer used to compute a taxpayer's EIC.

33. Hueble and her employees failed to comply with these due-diligence requirements.

34. Customers of Hueble's tax franchise locations were asked to complete a client data sheet before a tax preparer began preparing the customer's return. The client data sheets are pre-printed with spaces to provide information about a customer's contact information, marital status, and dependents and include places where a customer can check or circle pre-printed words to provide information about their income and deductions.

35. Once a customer completed the client data sheet, Hueble and her employees input information from the sheet into tax-preparation software provided by Liberty Tax Service.

36. After Hueble and her employees completed a customer's tax return, they often asked customers to sign a Return Information Verification form, which states that the customer has verified that the information the preparer placed on the customer's tax return is correct.

37. The Return Information Verification forms give the illusion—should the IRS conduct an investigation to determine whether the “due diligence” requirements are being followed—that Hueble and her employees questioned customers and complied with the requirement that they document customers' eligibility for the EIC.

38. But Hueble and her employees failed to adhere to the due-diligence requirements. Moreover, she and her employees falsified information or recorded information on federal income tax returns that they knew or reasonably should have known is false in order to maximize EICs for customers.

39. For example, Hueble prepared customer C.R.'s 2011 federal income tax return. C.R. earned approximately \$42,000 in wage income during 2011. Hueble improperly reduced C.R.'s taxable income by falsely reporting that C.R. had a Schedule C “clothing” business that

earned \$500 in gross income and incurred \$9,202 in business-expenses in 2011. C.R. improperly qualified for an EIC and a refund of \$1,449. Hueble charged C.R. \$617 to prepare C.R.'s return. Because of the false entries Hueble input on C.R.'s return, C.R. was assessed with a deficiency of \$4,124 for 2011.

40. Hueble prepared customer T.J.'s 2011 federal income tax return. T.J. earned \$4,441 in wage income during 2011. Hueble falsely reported that T.J. also earned \$3,424 in Schedule C net income from a "childcare" business. T.J. did not have a childcare business and had no documentation to support that she did. Instead, the false addition of the Schedule C earnings increased T.J.'s income to \$7,865 and improperly made her eligible for an inflated EIC of \$2,593. T.J. was assessed with a deficiency of \$1,144 for 2011.

41. Hueble prepared customer K.S.'s 2011 federal income tax return. Hueble reported that K.S. had two "brothers" who were her dependents during 2011, both of whom were over the age of 30. One of the claimed "dependents" was K.S.'s friend, and the other was a friend of K.S.'s friend. Neither was her brother. Hueble's customer file shows that she did not make reasonable inquiries about K.S.'s relationship to the two dependents and did not ask follow-up questions to determine if these adult men were eligible to be claimed as K.S.'s "dependents." Claiming two dependents gave K.S. a larger tax exemption. Moreover, because K.S. was single in 2011, claiming two dependents also allowed her to file using "head of household" status, which improperly increased her standard deduction by \$3,000. K.S. was assessed with a \$5,929 deficiency for tax year 2011.

42. One of Hueble's store managers prepared customer A.T.'s 2013 federal income tax return. The preparer reported that A.T. had two "nephews" who were A.T.'s dependents in 2013. Neither boy was related to A.T., but were sons of A.T.'s boyfriend. The preparer did not

ask A.T. any of the required due-diligence questions about the children, including where they lived or who provided their support. A.T. received a \$7,521 refund for tax year 2013, when she should have received no refund and has an estimated tax deficiency of \$8,091.

43. Hueble prepared customer C.M.'s 2013 federal income tax return. When her return was prepared, C.M. asked Hueble if she could claim her parents as dependents because they lived with her. Hueble did not ask C.M. required due-diligence questions about C.M.'s parents, including whether C.M.'s parents were disabled or whether they received government support, but improperly told C.M. she could claim them both as dependents, leading to C.M. receiving a higher tax refund. C.M. has an estimated tax deficiency for 2013 of \$948.

Hueble Admits To Preparing and Filing Federal Income Tax Returns Containing Information That She Believed Was Likely False.

44. Hueble admits to preparing and filing federal income tax returns that she knew or had reason to believe contained false or fraudulent information.

45. During a recent interview with the government, Hueble admitted that, if she was provided with information that she believed was implausible or likely fabricated, Hueble would nevertheless enter that information on the tax return and submit the tax return for filing with the IRS. Hueble claims that she "flagged" these returns as potentially fraudulent using a checkbox in the Liberty Tax Service preparation software, and that she relied on the Liberty Tax corporate headquarters in Virginia Beach, Virginia, to prevent the income tax returns from actually being filed with the IRS. However, Hueble knew or had reason to believe that the practice of "flagging" returns was ineffective to prevent the filing of the fraudulent tax returns that she prepared because she admits knowing that at least some of these returns actually were filed with the IRS.

Harm to the Public and the United States

46. The preparation of fraudulent tax returns by Hueble and her employees has harmed the public and the United States. These practices harm the public because Hueble and her employees prepared false or fraudulent tax returns that understated their customers' correct income tax liabilities, thus illegally causing their customers to incorrectly report their federal tax liabilities and underpay their taxes.

47. Hueble's customers have been harmed because they relied on Hueble and her employees to prepare proper tax returns. Instead, customers' tax returns substantially understated their correct tax liabilities. As a result, many customers now face large income tax debts and may be liable for sizeable penalties and interest.

48. Hueble's fraudulent practices likewise harm the United States Treasury in the form of lost tax revenue.

49. From 2012 to 2014, Hueble's tax preparation stores prepared 2,165 returns, as set forth below.

Tax Return Processing Year	Returns Prepared by Hueble's Tax Preparation Stores
2012	779
2013	750
2014	636
Total	2,165

50. From 2012 to 2014, Hueble personally prepared 904 federal income tax returns, as set forth below.

Tax Return Processing Year	Returns Prepared by Hueble
2012	372
2013	350
2014	182
Total	904

51. As of March 18, 2015, the IRS has examined at least 164 federal income tax returns prepared and filed by Hueble or her employees for the 2010 through 2013 tax years.

52. Approximately 89% of the returns the IRS audited for the 2010 through 2013 tax years required adjustment because the returns reported incorrect amounts of income and claimed false amounts for income-tax due. The average deficiency for the audited returns was \$2,831 with a total deficiency for the audited returns of \$464,348.00.

53. Of the returns the IRS audited, 57 were prepared by Hueble and 55 of those required audit adjustments, for a 96% adjustment rate. Eighty-seven percent of the audited returns that Hueble prepared falsely underreported the customer's federal income tax liability, resulting in an income tax deficiency.

54. Of the audited returns that Hueble prepared, the average return deficiency was \$3,234. The total tax deficiency for audited returns prepared by Hueble is \$184,311.00.

55. The IRS conducted interviews of customers associated with randomly sampled tax returns from Hueble's tax preparation locations, speaking to customers whose returns were prepared in 2014 for the 2013 tax year. Errors were identified on 51% of these randomly sampled customers' returns, with an average federal income tax deficiency of \$2,034.00.

56. The estimated harm to the government caused by tax return preparation at Hueble's stores for 2012 to 2014 could be as much as \$1.92 million.

57. Hueble's misconduct further harms the United States and the public by requiring the IRS to devote scarce resources to detecting the fraud and assessing and collecting lost tax revenues from Hueble's customers.

58. Hueble's misconduct also harms the public at large by undermining public confidence in the federal tax system and encouraging widespread violations of the internal revenue laws.

59. The harm to the government and the public will increase unless Hueble is enjoined because without an injunction, Hueble is likely to continue preparing and/or enabling the preparation of false and fraudulent federal tax returns. An injunction will serve the public interest because it will put a stop to Hueble's conduct and the harm that such conduct causes the United States and its citizens.

COUNT I: INJUNCTION UNDER I.R.C. § 7407

60. The United States incorporates by reference the allegations contained in paragraphs 1 through 59.

61. Under I.R.C. § 7407, the United States may seek an injunction against any tax return preparer who has engaged in any "fraudulent or deceptive conduct which substantially interferes with the proper administration of the Internal Revenue laws," or who has "engaged in any conduct subject to penalty under section 6694 or 6695, or subject to any criminal penalty provided by this title."

62. If a return preparer's misconduct is continual or repeated and the court finds that a narrower injunction (e.g., prohibiting specific enumerated conduct) would not be sufficient to

prevent the preparer's interference with the proper administration of federal tax laws, the court may enjoin the person from further acting as a return preparer. I.R.C. § 7407.

63. Hueble prepared federal income tax returns for compensation and employed one or more persons to prepare tax returns for compensation, and she is therefore a tax return preparer, as defined by 26 U.S.C. § 7701(a)(36).

64. Hueble and her employees continually and repeatedly prepared and filed with the IRS false federal income tax returns. As a result, Hueble and her employees have continually and repeatedly engaged in fraudulent or deceptive conduct which substantially interferes with the proper administration of the internal revenue laws.

65. Hueble and her employees, as shown above, are tax return preparers who have repeatedly and continually prepared or submitted returns or portions of returns that contained unreasonable positions and substantially understated the liability for tax on federal income tax returns.

66. Hueble and her employees have continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6694 by preparing federal tax returns that understated their customers' liabilities based on unrealistic, frivolous and reckless positions. Hueble and her employees recklessly or intentionally disregarded IRS rules or regulations.

67. Hueble and her employees have continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6695. The Treasury Regulations promulgated under § 6695(g) prohibit a return preparer from claiming the EIC without first conducting proper due diligence and documenting his or her compliance with the due-diligence requirements. *See* 26 C.F.R. § 1.6695-2 (2011). Hueble and her employees do not comply with these due-diligence requirements by ignoring, disregarding, or failing to adequately verify information provided by

customers. Indeed, Hueble has admitted to filing returns that she believed included false or fraudulent information.

68. Similarly, Hueble has continually and repeatedly prepared and filed federal tax returns that understated her customers' tax liabilities as a result of either Hueble's willful attempt to understate her customers' tax liabilities or Hueble's reckless or intentional disregard of internal revenue laws and regulations, and has thus engaged in conduct subject to penalty under I.R.C. § 6694(b).

69. Injunctive relief is appropriate to prevent this misconduct because, absent an injunction, Hueble will be free to prepare more false federal income tax returns and engage in other misconduct as described in this complaint.

70. Hueble should be permanently enjoined under I.R.C. § 7407 from acting as a federal tax return preparer because a more limited injunction would be insufficient to stop her from interfering with the proper administration of the tax laws in the future.

COUNT II: INJUNCTION UNDER I.R.C. § 7408

71. The United States incorporates by reference the allegations contained in paragraphs 1 through 59.

72. Under I.R.C. § 7408(b)(2), (c)(1), a district court may enjoin any person from, inter alia, engaging in conduct subject to penalty under I.R.C. § 6701 if injunctive relief is appropriate to prevent recurrence of that conduct.

73. I.R.C. § 6701 penalizes any person who aids or assists in, procures, or advises with respect to the preparation of any portion of a federal tax return, refund claim, or other document who 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 knowing that if it is so used it

will result in an understatement of another person's tax liability. Under I.R.C. § 6701(c)(1), the term "procures" includes "ordering (or otherwise causing) a subordinate to do an act," as well as "knowing of, and not attempting to prevent, participation by a subordinate in an act."

74. Hueble and her employees caused the preparation of false and fictitious tax returns and other documents, including preparing, assisting, and/or advising with respect to the presentation and preparation of federal tax returns for customers that they knew would understate the customer's correct tax liabilities. Hueble and her employees have knowingly prepared, assisted, and/or advised with respect to the presentation and preparation of returns claiming bogus income and bogus expense deductions. Hueble and her employees procured and assisted the preparation of false and fraudulent tax returns by preparing and filing tax returns that they knew or should have known were false or fraudulent and encouraging the filing of tax returns they knew or should have known were false or fraudulent. As a result Hueble, has engaged in conduct subject to penalty under I.R.C. § 6701.

75. If the Court does not enjoin Hueble, she is likely to continue engaging in conduct subject to penalty under I.R.C. § 6701. Injunctive relief is therefore appropriate under I.R.C. § 7408.

COUNT III: INJUNCTION UNDER I.R.C. § 7402(a)

76. The United States incorporates by reference the allegations contained in paragraphs 1 through 59.

77. Under I.R.C. § 7402(a), a court may issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws, even if the United States has other remedies available for enforcing those laws.

78. Hueble and her employees have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, including by intentionally understating their customers' tax liabilities and by filing false federal tax returns and schedules to federal tax returns on behalf of their customers.

79. Unless enjoined, Hueble is likely to continue engaging in improper conduct, including filing false and fictitious returns on behalf of others. If Hueble continues to engage in fraudulent filing conduct, it will inflict irreparable injury upon the United States because the government will wrongfully provide federal income tax refunds to individuals not entitled to receive them or will collect less than the correct amount of tax from individuals who owe taxes to the United States. Injunctive relief is therefore appropriate under I.R.C. § 7402(a).

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

A. That the Court find that Hueble has continually and repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694, 6695, and 6701, and that injunctive relief is appropriate under I.R.C. §§ 7402, 7407, and 7408 to bar Hueble from acting as a tax return preparer;

B. That the Court find that Hueble has substantially interfered with the enforcement and administration of the internal revenue laws, and that injunctive relief against her is appropriate to prevent further misconduct pursuant to I.R.C. §§ 7402(a), 7407(b)(2), and 7408(b)(2);

C. That the Court permanently bar Hueble from acting as a federal tax return preparer and from preparing or filing federal tax returns or forms for others, from representing others before the IRS, and from advising anyone concerning federal tax matters;

D. That the Court permanently bar Hueble and her representatives, agents, and anyone in active concert or participation with her, from directly or indirectly:

1. acting as a federal tax return preparer, or filing, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity other than herself;
2. filing, providing forms for, or otherwise aiding and abetting the filing of IRS Forms 1040, 1040X, Schedule C, or any other IRS forms containing false or fabricated information;
3. owning, managing, controlling, working for, profiting from, or volunteering for a tax-return-preparation business;
4. seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (“PTIN”) and/or IRS Electronic Filing Identification Number (“EFIN”), or any other IRS service or program by which one prepares or files tax returns;
5. using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) or EFIN(s);
6. engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, or 6701, including: preparing and filing tax returns and other documents that understate the tax liabilities of others, preparing or assisting in preparing federal tax returns that she knows or reasonably should know would result in an understatement of tax liability or the overstatement of a federal tax refund; failing to comply with required due-diligence procedures, and promoting any false tax or tax-return scheme;

7. preparing her own federal income tax return with fabricated entries or which purposely understates her own tax liability;
8. representing anyone other than herself before the IRS; and
9. engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

E. That this Court permanently bar Hueble from filing, providing forms for, or otherwise aiding and abetting the filing of false IRS Forms 1040 or any other IRS forms for herself or others;

F. That this Court allow the government full post-judgment discovery to monitor Hueble's compliance with the injunction; and

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G. That this Court grant the United States such additional relief as the Court deems just and appropriate.

Dated: June 1, 2015

Respectfully submitted,

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