

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

STACY THOMAS f/k/a STACY
SORREL, both individually and doing
business as RAPID TAX REFUNDS,
LLC, RAPID TAX REFUND PROS, LLC,
and RAPID REFUNDS INCOME TAX
SERVICE, INC.,

Defendants.

Case No. 1:25-cv-5413

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST
STACY THOMAS**

Plaintiff United States of America and Defendant Stacy Thomas f/k/a Stacy Sorrel, both individually and doing business as Rapid Tax Refunds, LLC, Rapid Tax Refund Pros, LLC, and Rapid Refunds Income Tax Service, Inc. (“Stacy Thomas”), having stipulated to the entry of a judgment of permanent injunction as set forth in the parties’ joint motion for entry of judgment (Dkt. No. 20):

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that Stacy Thomas is permanently enjoined from directly or indirectly (through her officers, agents, servants, employees, and anyone else acting in concert or participation with her or any entities in which she has an interest):

- (1) Preparing, assisting, directing, or overseeing the preparation or filing of federal tax returns, amended returns, and other federal tax related documents and forms and

documents for anyone, except as may be necessary or appropriate for Stacy Thomas to satisfy her own federal tax reporting requirements;

(2) Advising, counseling, or instructing anyone about the preparation or filing of a federal tax return;

(3) Owning, managing, controlling, having an interest in, working for or with, assisting, or volunteering for or with an entity that is in the business of preparing federal tax returns or other federal tax related forms and documents;

(4) Working or volunteering for or with a division or department of an entity in which that division or department prepares or files federal tax returns or other federal tax related documents or forms and documents;

(5) Advertising tax return preparation services or services related to federal taxes or other federal tax related forms and documents, through any medium, including print, virtual, online, and social media;

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

(7) Representing any person¹ in connection with any matter before the IRS;

(8) Employing any person to work as a federal tax return preparer or to prepare federal tax related forms and documents for others;

¹ As used here and throughout this Judgment, person shall include both natural persons and legal persons, including entities (businesses, corporations, partnerships, etc.).

- (9) 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 and documents for others;
- (10) 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 representing persons before the IRS;
- (11) Referring any person to another person, firm, or entity that prepares federal taxes or forms, or any documents related to the preparation or filing of federal taxes, or otherwise suggesting that a person use a particular firm, preparer, or service to assist in the preparation or filing of federal taxes or tax related forms and documents;
- (12) Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C.

§ 7402(a), that within 30 days of this Order, and at her own expense, Stacy Thomas shall prominently post at all physical locations where she offered services preparing and filing tax returns and tax related documents, a sign, placard, or similar object, in every case with dimensions of at least 8.5 inches by 11 inches, saying in font of at least size 42, “Stacy Thomas does not offer preparation or filing of federal tax returns or tax related forms and documents, per Court order.” She shall also post a copy of this order of permanent injunction next to that sign.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C.

§ 7402(a), that within 30 days of this Order, and at her own expense, Stacy Thomas shall prominently post, in font of at least size 14, an electronic copy or link of this order of permanent

injunction on any website over which she has control, social media site, or social media profile if that website, social media site, or social media profile was or is used to advertise the preparation and filing of federal tax returns and tax related forms and documents by Stacy Thomas.

Alternatively, Stacy Thomas must deactivate any website, social media site, or social media profile that is or was used to advertise her services in preparing or filing federal tax returns or tax related forms or documents.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that Stacy Thomas must produce to counsel for the United States, within 60 days of this Order, a list stating the name, Social Security number, last known address, email address, and last known telephone number for all persons whose federal tax returns, amended returns, claims for refund, or other tax related forms and documents that she prepared between January 1, 2023 and the date of the Court's order.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that Stacy Thomas shall, within 60 days of entry of the Court's order, contact by email, if an email address is known, otherwise by U.S. Mail, all persons whose federal tax returns, amended returns, claims for refund, or other federal tax related forms or documents, she prepared between January 1, 2023 and the date of the Court's order, and inform them of this stipulated permanent injunction by sending each of them a cover letter provided or otherwise agreed to by the Department of Justice, and a copy of the Court's judgment of permanent injunction, with no other text, enclosures, or attachments, unless otherwise approved by the Department of Justice.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. § 7402(a), that, within 90 days of entry of the Court's order, Stacy Thomas shall file a declaration

under penalty of perjury confirming that she has received a copy of the Court's judgment and is in compliance with the terms included herein.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that the United States may conduct post-injunction discovery to ensure Stacy Thomas is complying with this permanent injunction.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that this Court retains jurisdiction over Stacy Thomas and over this action to enforce this judgment.

IT IS SO ORDERED.



Honorable Manish S. Shah
UNITED STATES DISTRICT JUDGE