

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 5:24-cv-10560
	)	
v.	)	Hon. Judith E. Levy
	)	
J&A TAX SERVICES, LLC, D/B/A	)	
EQUITAX, et. al.	)	
	)	
Defendants.	)	
_____	)	

**JUDGMENT OF PERMANENT INJUNCTION AGAINST J&A TAX
SERVICES, LLC D/B/A EQUITAX, J&A TAX SERVICES 2, LLC D/B/A
EQUITAX ACCOUNTING & TAX SERVICE, AND ANN HEIBECK A/K/A
ANN MARIE DZIERGAS**

Plaintiff United States of America's motion for summary judgment is granted for the reasons articulated in an order entered herewith and judgment of permanent injunction against J&A Tax Services, LLC *d/b/a* Equitax, J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service, and Ann Heibeck *a/k/a* Ann Marie Dziergas as set forth below is hereby entered:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED, pursuant to 26 U.S.C. §§ 7402(a) and 7407, that Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service are permanently enjoined from directly or indirectly (through officers, agents,

servants, employees, and anyone else acting in concert or participation with them or any entities in which they have 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service to satisfy their own, individual 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;
- (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

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

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 conducting 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 their own expense, Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service shall prominently post at all physical locations where they 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, “Per Court Order, Ann Heibeck *a/k/a* Ann Marie Dziergas, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service cannot offer preparation or filing of federal tax returns or tax related forms and documents.” They 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 their own expense, Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service 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 they 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service. Alternatively, Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service must deactivate any website, social media site, or social media profile that is or was used to advertise their 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service must produce to counsel for the United States, within 45 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 they 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service shall within 30 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, they prepared between January 1, 2023 and the date of the Court's order, and inform them of this 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 and 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 45 days of entry of the Court's order, Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service shall file a declaration under penalty of perjury confirming that they have received a copy of the Court's judgment and order and are 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service are 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 Ann Heibeck, J&A Tax Services, LLC *d/b/a* Equitax, and J&A Tax Services 2, LLC *d/b/a* Equitax Accounting and Tax Service, and over this action to enforce this judgment.

IT IS SO ORDERED.

Dated: July 13, 2026
Ann Arbor, Michigan

s/Judith E. Levy
JUDITH E. LEVY
United States District Judge