IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

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U.S. DISTRICT COURT
MID. DIST. TENN.

UNITED STATES	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 3-03-0311
	)	J. Haynes
	)	M. J. Brown
	)	
DANIEL J. GLEASON, individually and d/b/a TAX TOOLBOX, INC., and MY TAX MAN, INC.	)	
	)	
Defendant.	)	

~~(Proposed)~~ Order

Plaintiff United States of America moves for an Order permanently enjoining Daniel Gleason, individually and doing business as Tax Toolbox, Inc., and My TaxMan, Inc, from misrepresenting his education and experience and for guaranteeing tax refunds. NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402(a), 7407, and 7408.

2. 26 U.S.C. § 7407 provides that an income-tax-return preparer who

a. misrepresented his eligibility to practice before the IRS, or otherwise misrepresented his experience or education as an income tax return preparer, or

b. guaranteed the payment of any tax refund or allowance of any tax credit,

can be permanently enjoined from such conduct.

This document was entered on the docket in compliance with Rule 58 and/or Rule 79(a). FRCP, on 2/23/04 By nh

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3. Gleason, who is a paid income-tax-return-prepaer, has continually and repeatedly represented to customers and to the IRS that he is an attorney, when he is not licensed to practice law in any state and is not a graduate of an accredited law school.

4. Gleason has continually and repeatedly represented to customers and to the IRS that he is an enrolled agent with the IRS, when he was not an enrolled agent from March 31, 2002 to February 20, 2003.

5. Gleason has continually and repeatedly represented to customers and to the IRS that he is an Adjunct Professor of Business Law and Federal Taxation, when he has never served in that capacity.

6. Gleason has continually and repeatedly represented to customers and to the IRS that he is an author, editor, or reviewer of articles for *Newsweek*, when he has never served in that capacity.

7. Gleason has continually and repeatedly guaranteed that his customers will receive tax refunds, when no such guarantees are permitted under the internal revenue laws.

8. Gleason has continued to make these false statements even after the IRS informed him that he is not permitted to make misrepresentations about his education and experience or to guarantee refunds, and after the government brought suit to enjoin him from these misrepresentations.

9. Gleason's testimony that he did not make the misrepresentations listed in paragraphs 3 through 7 above was not credible.

10. Gleason's testimony that he had removed all misrepresentations regarding his education and experience from his websites was not credible, given that he continued to falsely state on www.mytaxman.net and www.taxtoolbox.com that he was an Adjunct Professor of

Business Law and Federal Taxation and that he was an author, editor, or reviewer of articles for *Newsweek*.

11. Revenue Agent Dan Anderson's testimony that Gleason falsely stated at an initial IRS interview that he graduated from Louisiana State University was credible.

12. Gleason, individually and doing business as Tax Toolbox Inc. and My Tax Man Inc., has continually and repeatedly engaged in conduct prohibited under 26 U.S.C. § 7407, and that a permanent injunction is appropriate to prevent the recurrence of that conduct.

WHEREFORE, this Court ORDERS that:

A. Under 26 U.S.C. § 7407, a permanent injunction is hereby entered prohibiting Gleason, individually and doing business as Tax Toolbox Inc. and My Tax Man Inc., and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, from directly or indirectly:

a. Misrepresenting his eligibility to practice before the IRS and his experience or education as an income tax return preparer; and

b. Guaranteeing the payment of any tax refund or the allowance or any tax credit.

B. That Gleason contact by mail (and also by e-mail, if an address is known) within 14 days of the entry of this Order all individuals who have used Gleason as an income-tax-return preparer and inform those individuals of the Court's findings concerning the falsity of Gleason's prior representations and attach a copy of the permanent injunction against Gleason and his associates and related entities. A copy of the letter that Gleason shall send to the persons referenced above is attached to this Order;

C. That Gleason produce to the United States within 14 days of the entry of this Order any records in his possession or to which he has access, identifying the persons who have used his income-tax-preparation services;

D. That Gleason and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, remove from his websites within 7 days of the entry of this Order all false commercial speech, to display prominently on the first page of those websites a complete copy of the Court's permanent injunction, including a disclaimer advising his customers that he misrepresented that he was an attorney; that he misrepresented that he was an enrolled agent from March 31, 2002 to February 20, 2003; that he misrepresented that he was an Adjunct Professor of Business Law and Federal Taxation; that he misrepresented that he was an author, editor, or reviewer of articles for *Newsweek*; and that he guaranteed tax refunds in violation of the Internal Revenue Code, and to maintain the websites for one year with a complete copy of the Court's permanent injunction and Gleason's disclaimers so displayed throughout that time;

E. That the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction; and

F. Cost are granted in the United States' favor.

Dated: 2-19-04

Judge of District Court