

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case no. 2:11-cv-14108-PDB-LJM

DAMIAN JACKSON, HOLLY
JACKSON, TAMMY DANIELS, and
DIAMOND & ASSOCIATES
ENTERPRISES, LLC, individually
and doing business as DIAMOND
TAX SERVICES,

Defendants.

/

ORDER OF PERMANENT INJUNCTION AGAINST TAMMY DANIELS

Now before the Court is the Plaintiff's Motion to Approve and Enter the Stipulated Permanent Injunction against Tammy Daniels stipulated to on November 9, 2012 (docket no. 35). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Tammy Daniels. This judgment of permanent injunction resolves only this civil injunction action against Tammy Daniels, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Tammy Daniels from contesting her liability or guilt in any other matter or proceeding. This judgment of permanent injunction does not preclude the Internal Revenue Service from assessing penalties against Tammy Daniels for asserted violations of the Internal Revenue Code, nor does it preclude Tammy Daniels from contesting such penalties.

Pursuant to the terms of the stipulated permanent injunction,

IT IS HEREBY ORDERED that Tammy Daniels, and those persons in active concert or participation with her, is enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402 and 7408, effective from entry of this Order, from directly or indirectly:

- (1) Promoting, facilitating, or operating (or helping others to promote, facilitate, or operate) the Original Issue Discount (OID) tax-fraud scheme, in which customers claim bogus federal tax refunds based on false and frivolous claims of tax withholding;
- (2) Engaging in any other conduct subject to penalty under 26 U.S.C. § 6700, including organizing or selling (or helping to organize or sell) a plan or arrangement and making or furnishing a statement regarding the securing of any tax benefit therefrom that she knows or has reason to know is false or fraudulent as to any material matter;
- (3) Representing anyone other than herself before the Internal Revenue Service in connection with an OID scheme; and
- (4) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Tammy Daniels is enjoined pursuant to 26 U.S.C. § 7402 from filing, providing forms for, or otherwise aiding and abetting the filing of frivolous Forms 1040, Forms 1040X, Forms 1099, Forms 1099-OID, or other IRS forms for herself or others.

IT IS FURTHER ORDERED that Tammy Daniels shall contact by mail all persons who have purchased any products, services or advice associated with the tax scheme described in the complaint, and provide a copy of the Court's order of permanent injunction against Tammy Daniels.

IT IS FURTHER ORDERED that the United States is permitted to engage in

post-judgment discovery to ensure compliance with the terms of this Order of Permanent Injunction Against Tammy Daniels.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Tammy Daniels and over this action to implement and enforce this Order of Permanent Injunction Against Tammy Daniels.

IT IS SO ORDERED.

Dated: 11-13, 2012



PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE