

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case no. 2:14-cv-12970

BRANDON T. LEE and TAMIKA H. LEE,
individually and doing business as FROM
THE GROUND UP CONSULTING, LLC and
QUICK MONEY TAX & LOAN CENTER,

Defendants.

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

Plaintiff, United States of America, alleges against Defendants, Brandon T. Lee and Tamika H. Lee, individually and doing business as Quick Money Tax & Loan Center, as follows:

1. This is a civil action brought by the United States under sections 7402(a), 7407, and 7408 of the Internal Revenue Code (“I.R.C.”) (26 U.S.C.) to enjoin Brandon T. Lee and Tamika H. Lee, individually and doing business as Quick Money Tax & Loan Center, and anyone in active concert or participation with them, from:

- (a) acting as federal tax return preparers or assisting in, requesting, 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 themselves;
- (b) preparing or assisting in preparing federal tax returns that they know or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as subject to penalty under 26 U.S.C. § 6694;
- (c) engaging in any activity subject to penalty under 26 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which penalizes preparers who claim the Earned Income Tax Credit (EITC) for their customers without first complying with the due diligence

requirements imposed by Treasury regulations;

- (d) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (e) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the I.R.C.; and
- (f) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Jurisdiction and Venue

2. Jurisdiction is conferred on this court pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).

3. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General, pursuant to the provisions of 26 U.S.C. §§ 7402, 7407, and 7408.

4. Venue is proper in the Eastern District of Michigan pursuant to 28 U.S.C. § 1391 because the Defendants reside in the district, and a substantial part of the activities giving rise to this suit took place in the district.

Defendants' Activities

5. Brandon T. Lee ("Brandon") is a commercial tax return preparer and co-owner of From the Ground Up Consulting, LLC, doing business as Quick Money Tax & Loan Center. Brandon has prepared tax returns for customers of Quick Money Tax & Loan Center since at least 2010. Brandon prepared at least 520 tax returns for customers in 2010 and 2011.

6. Tamika H. Lee ("Tamika") is a commercial tax return preparer and co-owner of From the Ground Up Consulting, LLC, doing business as Quick Money Tax & Loan Center.

Brandon and Tamika are married. Tamika has prepared tax returns for customers of Quick Money Tax & Loan Center since at least 2009. Tamika prepared at least 310 tax returns for customers in 2010 and 2011.

7. From the Ground Up Consulting, LLC, is a Michigan Limited Liability Company that Brandon and Tamika registered with the state on or about March 8, 2010. From the Ground Up Consulting, LLC, filed a Certificate of Assumed Name to transact business as Quick Money Tax & Loan Center, among other names. Quick Money Tax & Loan Center does business at 243 Auburn Ave., Pontiac, Michigan 48342.

8. The exact number of tax returns that Brandon and Tamika prepared is unknown because they frequently do not sign the tax returns that they prepare. In fact, they often sign the tax returns that they prepare using the name of an employee, but customers have identified either Brandon or Tamika as being the person who actually prepared their tax return. In 2012, 365 tax returns were filed using the Employer Identification Number registered to Quick Money Tax & Loan Center. Only 5 of these returns identified Brandon as the paid preparer, and only 3 of these returns identified Tamika as the paid preparer. Similarly, in 2010 and 2011, 596 tax returns were filed using the Employer Identification Number registered to Quick Money Tax & Loan Center that did not list either Brandon or Tamika as the paid preparer.

9. The Defendants frequently prepare tax returns that claim bogus “Household Help” income, fabricated business income and expenses, and false claims for the Earned Income Tax Credit (“EITC”) and the American Opportunity Tax Credit (“AOTC”).

10. For the tax returns prepared in 2010 and 2011, 99% of Brandon-prepared returns requested a refund. These requested refunds totaled \$1,752,422. Similarly, 99% of Tamika-

prepared returns requested a refund. These requested refunds totaled \$1,073,302. The 596 tax returns filed using the Employer Identification Number registered to Quick Money Tax & Loan Center that did not list Brandon or Tamika as the paid preparer also had a 99% refund rate, and requested refunds totaling \$2,591,760. These are extremely high refund rates.

11. The IRS estimates the harm to the United States from the Defendants' tax-return preparation in 2010, 2011, and 2012 (for tax years 2009, 2010, and 2011) could exceed \$9.7 million based on completed examinations, the average tax deficiency per examined return, and the total number of returns that the Defendants prepared.

**Earned Income Tax Credit Fraud, Bogus Household Help Income,
and Fabricated Business Income and Expenses**

12. The Earned Income Tax Credit is a refundable tax credit available to certain low-income individuals. The amount of the credit is based on the taxpayer's income, filing status, and claimed number of dependents. The requirements for claiming the EITC are set forth in 26 U.S.C. § 32.

13. Because the EITC is a refundable credit, claiming an EITC can reduce a taxpayer's federal tax liability below zero, entitling the taxpayer to a refund from the U.S. Treasury.

14. Due to the method used to calculate the EITC, an individual can claim a larger EITC by claiming multiple dependents and, for certain income ranges, individuals with higher annual incomes are entitled to a larger credit than those with lower annual incomes. The amount of the credit increases as income increases between \$1 and \$12,550, and decreases as income increases beyond \$16,400. Some tax return preparers who manipulate reported income to maximize the EITC refer to this range of earned income corresponding to a maximum EITC as

the “sweet spot.” For example, for tax year 2010, the maximum EITC was \$5,666 and was available to eligible individuals with three dependent children who earned income between \$12,550 and \$16,400.

15. The Defendants exploit the rules by claiming on their customers’ tax returns bogus dependents and/or by reporting phony Schedule C businesses and income. In order to bring the customer’s reported earned income within the “sweet spot” for the EITC, and depending on a customer’s actual income, the Defendants may report bogus earned income, such as purported “Household Help” income; inflate or fabricate Schedule C income to fraudulently increase a customer’s reported earned income; or fabricate Schedule C expenses to fraudulently decrease a customer’s reported earned income.

16. Because of the potential for abuse in claiming the EITC, Congress has authorized the Secretary of the Treasury to impose “due diligence” requirements on federal tax return preparers claiming the EITC for their customers. *See* 26 U.S.C. § 6695(g). These “due diligence” requirements obligate the tax return preparer to make “reasonable inquiries” to ensure the customer is legitimately entitled to the EITC. 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 also document their compliance with these requirements and keep that documentation for three years. *Id.*

17. To document compliance with the due diligence requirements, tax return preparers must complete the “Paid Preparer’s Earned Income Credit Checklist” (Form 8867) and

record and maintain other documentation verifying customer eligibility for the EITC.

18. Because of the way the EITC is calculated, claiming more income, up to a certain point, allows customers to receive a larger refundable credit. Similarly, claiming losses to offset income and manipulate the total income to fall within the “sweet spot” allows customers to receive a larger refundable credit. The Defendants falsify information to achieve the maximum allowed EITC for their customers. The Defendants report bogus “Household Help” income on their customers’ tax returns to falsely report earned income that improperly enables the customer to claim the EITC.

19. Household Help income (“HSH”) is paid to individuals typically hired to perform household work, and these individuals are considered employees of the person for whom they perform the household work; the employer determines and controls the work performed by the individual. The individual receiving the income may be paid in cash or non-cash benefits, on an hourly, weekly, or monthly basis, for jobs such as babysitting, house cleaning, yard work, health care, or driving. Individuals who receive HSH receive Forms W-2 reporting income received and taxes withheld, just as with any other employment.

20. The Defendants prepare tax returns that report bogus HSH income on Line 7 of the Form 1040 income tax return. IRS records do not show that Forms W-2 were issued by employers for the Defendants’ customers for the purported HSH income reported on their tax returns. By reporting this fabricated income, the Defendants falsely claim EITC on their customers’ returns.

21. For example, Tamika prepared the 2010 federal income tax return of customer T.G. of Pontiac, Michigan, even though the return lists the paid preparer as another individual.

In 2010, T.G. received \$5,148 in social security disability income, \$2,412 from the Family Independent Agency (“FIA”), and a small amount from family and friends for babysitting. Tamika falsely claimed that T.G. earned HSH income in the amount of \$15,336. In reality, T.G.’s only source of income (other than the occasional babysitting income) was from social security and FIA. Tamika also falsely claimed head of household filing status on T.G.’s return, when T.G. did not qualify for that filing status because she did not provide more than half of the support for her household in 2010. By reporting the bogus HSH income on T.G.’s tax return, Tamika fraudulently claimed an EITC in the amount of \$5,036 and a bogus refund in the amount of \$7,436.

22. The Defendants also prepare Forms Schedule C on which they report bogus income and claim no expenses, or report minimal income and sizeable bogus expenses, to falsely claim the maximum EITC for their customers.

23. For example, Brandon prepared the 2010 federal income tax return of customer A.S. of Clarkston, Michigan. A.S. was employed by a real estate firm in 2010. Brandon falsely claimed on the Schedule C attached to A.S.’s tax return that A.S. had a business as a “Cheerleading Mentor” in 2010. Brandon falsely claimed that the non-existent business had gross receipts of \$250, and incurred expenses totaling \$18,390. These bogus expenses included \$2,935 for vehicle and machinery rental, \$2,740 for repairs and maintenance, \$4,600 for supplies, \$4,789 for travel, and \$3,326 for meals and entertainment. As a result, Brandon fraudulently claimed that the non-existent business had total losses of \$18,140 in 2010, and falsely claimed an EITC in the amount of \$2,901 and a bogus refund in the amount of \$6,383 on A.S.’s tax return.

24. Brandon prepared the 2010 federal income tax return of customer T.J. of Waterford, Michigan. T.J. was employed at three jobs in 2010, and provided Brandon with copies of her Forms W-2 from Temporary School Staff, Inc., Washtenaw County Government, and Sanctuary at Bellbrook. Brandon falsely claimed on the Schedule C attached to T.J.'s tax return that T.J. had a business engaging in an "unnamed activity" in 2010 that had gross receipts of \$1,500, and incurred expenses of \$17,416. The bogus expenses included \$2,300 for advertising, \$2,300 for contract labor, \$1,000 for insurance, \$1,156 for vehicles and machinery, \$6,800 for supplies, and \$3,450 for travel. T.J. had no such business and did not tell Brandon that she had this or any other business, or any such expenses. As a result, Brandon fraudulently claimed that T.J.'s total income was \$16,278 (within the "sweet spot" for the EITC), and falsely claimed an EITC in the amount of \$3,050 and a bogus refund in the amount of \$7,494 on T.J.'s tax return.

25. Tamika prepared the 2010 federal income tax return of customer A.L. of Pontiac, Michigan. In 2010, A.L. received approximately \$7,000 to \$8,000 from the Family Independent Agency. A.L. also cut and braided her for friends to make additional money, but her primary source of income was from FIA. Tamika falsely claimed on the Schedule C attached to A.L.'s tax return that A.L. received \$13,871 as a "Beautician," and incurred no expenses through this purported business. A.L. did not tell Tamika that she earned this amount cutting hair, and does not know how Tamika came up with that amount. By claiming this business income, Tamika fraudulently claimed an EITC in the amount of \$5,036 and a bogus refund in the amount of \$5,960 on A.L.'s tax return.

26. Reporting bogus HSH income and income or expenses from a non-existent

business not only improperly enables the Defendants' customers to claim the EITC, but other credits as well, including the Child Tax Credit, Making Work Pay Credit, and American Opportunity Tax Credit.

Bogus Education Credits

27. The Defendants also fabricate education expenses and falsely claim refundable education credits, particularly the American Opportunity Tax Credit, on their customers' federal income tax returns. Qualified expenses for the AOTC include tuition, required fees, and course materials related to the enrollment or attendance at an eligible post-secondary educational institution. *See* IRC § 25A(i). The educational institution must file a Form 1098-T, "Tuition Statement," with the IRS to report payments received, or amounts billed, for qualified tuition and related expenses for each student. Unlike many tax credits, a refundable tax credit entitles qualifying taxpayers to receive refunds even if they have no tax liability. The Defendants claim bogus education credits on the tax returns of customers who did not attend college and had no qualifying education expenses, in order to fraudulently reduce their customers' taxable income and generate a bogus refund.

28. For example, Brandon prepared the 2010 federal income tax return of K.M., of Washington Township, Michigan, even though the return says that it was prepared by another individual. Brandon falsely claimed on the Form 8863, "Education Credits (American Opportunity and Lifetime Learning Credits)," attached to the return that K.M. incurred \$4,000 in qualified education expenses in 2010, and claimed a bogus American Opportunity Credit in the amount of \$1,000 on K.M.'s tax return. K.M. did not attend college in 2010, had no such qualifying expenses, and did not know why Brandon claimed the education credit on her tax

return. In addition, Brandon falsely claimed the niece of K.M.'s ex-boyfriend as a dependent on K.M.'s tax return, and falsely claimed an additional \$9,188 in wages that K.M. did not earn in 2010, which resulted in Brandon falsely claiming an EITC in the amount of \$4,820 and a bogus refund of \$7,225 on K.M.'s tax return.

29. On the 2010 tax return of customer A.S., described in paragraph 23 above, Brandon falsely claimed that A.S. incurred \$4,000 in qualified education expenses in 2010, and claimed a bogus American Opportunity Credit in the amount of \$1,000 on A.S.'s tax return. In reality, A.S. took two classes at Oakland Community College in 2010, but her expenses were covered by grants or scholarships, and thus she did not incur any qualifying expenses for the education credit.

30. On the 2010 tax return of customer T.G., described in paragraph 21 above, Tamika falsely claimed that T.G. incurred \$4,000 in qualified education expenses in 2010, and claimed a bogus American Opportunity Credit in the amount of \$1,000 on T.G.'s tax return. T.G. did not attend school, did not incur any education expenses, and did not tell Tamika that she attended school or had any education expenses.

Harm Caused by Defendants

31. The Defendants' customers have been harmed because they paid the Defendants fees to prepare proper tax returns, but the Defendants prepared returns that substantially understated their correct tax liabilities. Many customers now face large income tax deficiencies and may be liable for sizeable penalties and interest.

32. The Defendants' conduct harms the United States because their customers are under-reporting and under-paying their correct tax liabilities.

33. The IRS has completed examinations of 99 federal tax returns that the Defendants prepared in 2010, 2011, and 2012. These returns had a total of \$569,853 in lost revenue based on false claims and deductions. The IRS estimates that the Defendants' tax return preparation could have resulted in over \$9.7 million in lost revenue to the United States, based on completed examinations, the average tax deficiency per examined return, and the total number of returns that the Defendants prepared.

34. In addition to the direct harm caused by preparing tax returns that understate customers' tax liabilities, the Defendants' activities undermine public confidence in the administration of the federal tax system and encourage noncompliance with the internal revenue laws.

35. The Defendants further harm the United States because the Internal Revenue Service must devote its limited resources to investigating the Defendants' tax return preparation, including ascertaining their customers' correct tax liabilities, recovering any refunds erroneously issued, and collecting any additional taxes and penalties.

Count I
Injunction under 26 U.S.C. § 7407

36. The United States incorporates by reference the allegations in paragraphs 1 through 35.

37. Section 7407, 26 U.S.C., authorizes a district court to enjoin a tax return preparer from engaging in conduct subject to penalty under 26 U.S.C. § 6694 or engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws, if the court finds that the preparer has engaged in such conduct and that injunctive relief is appropriate to prevent the recurrence of the conduct. Additionally, if the

court finds that a preparer has continually or repeatedly engaged in such conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a federal tax preparer.

38. The Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal income tax returns that understate their customers' liabilities based on unreasonable, unrealistic, frivolous, and reckless positions.

39. The Treasury regulations promulgated under 26 U.S.C. § 6695(g) prohibit a return preparer from claiming the EITC without first conducting proper due diligence and documenting his or her compliance with the due diligence requirements. *See* 26 C.F.R. § 1.6995-2 (2011). The Defendants' failure to comply with the due diligence requirements for the EITC violates Treasury Regulations. The Defendants' willingness to falsify information to obtain the EITC for their customers shows a reckless and/or intentional disregard of the IRS rules and regulations. The Defendants have continually and repeatedly prepared federal income tax returns that claim the EITC for which they not only have not conducted or documented the required due diligence procedures, but for which they flouted these requirements by fabricating phony business income or expenses in order to improperly claim the EITC.

40. The Defendants' continual and repeated violations of 26 U.S.C. § 6694 fall within 26 U.S.C. § 7407(b)(1)(A) and (D), and thus the Defendants are subject to an injunction under 26 U.S.C. § 7407.

41. The Defendants' continual and repeated violations of 26 U.S.C. § 6695(g) fall

within 26 U.S.C. § 7407(b)(1)(A) and (D), and thus the Defendants are subject to an injunction under 26 U.S.C. § 7407.

42. If they are not enjoined, the Defendants are likely to continue to prepare and file false and fraudulent tax returns.

43. The Defendants' continual and repeated conduct, including their bogus claims of Household Help income, business income and expenses, the Earned Income Tax Credit, and the American Opportunity Tax Credit, subjects them to an injunction under 26 U.S.C. § 7407, and demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent the Defendants' interference with the proper administration of the internal revenue laws. Thus, the Defendants should be permanently barred from acting as tax return preparers.

Count II
Injunction Under 26 U.S.C. § 7408

44. The United States incorporates by reference the allegations in paragraphs 1 through 43.

45. Section 7408, 26 U.S.C., authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

46. Section 6701(a), 26 U.S.C., penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having reason to believe) that it 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.

47. The Defendants prepare federal tax returns for customers that they know will understate their correct tax liabilities, because the Defendants knowingly prepare returns claiming improper expenses, deductions, and credits. The Defendants' conduct is thus subject to a penalty under 26 U.S.C. § 6701.

48. If the Court does not enjoin the Defendants, they are likely to continue to engage in conduct subject to penalty under 26 U.S.C. § 6701. The Defendants' preparation of returns claiming improper expenses, deductions, and credits is widespread over many customers and tax years. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III
Injunction under 26 U.S.C. § 7402(a)

49. The United States hereby incorporates by reference the allegations in paragraphs 1 through 48.

50. Section 7402, 26 U.S.C., authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

51. The Defendants, through the actions described above, have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

52. Unless enjoined, the Defendants are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If the Defendants are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by wrongfully providing federal income tax refunds to individuals not entitled to receive them.

53. While the United States will suffer irreparable injury if the Defendants are not enjoined, the Defendants will not be harmed by being compelled to obey the law.

54. Enjoining the Defendants is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop the Defendants' illegal conduct and the harm it causes the United States.

55. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

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

A. That the Court find that Brandon T. Lee and Tamika H. Lee have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and have continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court, pursuant to 26 U.S.C. § 7407, enter a permanent injunction prohibiting Brandon T. Lee and Tamika H. Lee from acting as federal tax return preparers;

C. That the Court find that Brandon T. Lee and Tamika H. Lee have engaged in conduct subject to a penalty under 26 U.S.C. § 6701, and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

D. That the Court find that Brandon T. Lee and Tamika H. Lee have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a);

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Brandon T. Lee and Tamika H. Lee, individually and doing business as

Quick Money Tax & Loan Center, and all those in active concert or participation with them,
from:

- (1) acting as federal tax return preparers, or assisting in, requesting, 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 themselves;
- (2) preparing or assisting in preparing federal tax returns that they know or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as subject to penalty under 26 U.S.C. § 6694;
- (3) engaging in any activity subject to penalty under 26 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which penalizes preparers who claim the Earned Income Tax Credit (EITC) for their customers without first complying with the due diligence requirements imposed by Treasury regulations;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (5) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
- (6) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

F. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Brandon T. Lee and Tamika H. Lee to contact, within 30 days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom they prepared federal tax returns or claims for a refund for tax years beginning in 2009 and continuing through this litigation to inform them of the permanent injunction entered against them, including sending a copy of the Order of Permanent Injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and provide to counsel for the United States within 30 days a signed and dated certification that they so informed these persons;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Brandon T. Lee and Tamika H. Lee to produce to counsel for the United States, within 30 days of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom they prepared federal tax returns or claims for a refund for tax years tax years beginning in 2009 and continuing through this litigation;

H. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Brandon T. Lee and Tamika H. Lee to provide a copy of the Court's order to all of Brandon T. Lee's and Tamika H. Lee's principals, officers, managers, employees, and independent contractors (if any) within 15 days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom Brandon T. Lee and Tamika H. Lee provided a copy of the Court's order;

I. That the Court retain jurisdiction over Brandon T. Lee and Tamika H. Lee and over this action to enforce any permanent injunction entered against them;

J. That the United States be entitled to conduct discovery to monitor Brandon T. Lee's and Tamika H. Lee compliance with the terms of any permanent injunction entered against them; and

K. That the Court grant the United States such other and further relief, including costs, as is just and reasonable.

DATED: July 30, 2014

Respectfully submitted,

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