

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 2:21-cv-10625-MAG-
	)	KGA
v.	)	
	)	
JENNIFER SHERMAN; and	)	
SHERMAN MANAGEMENT CO.,	)	
LLC d/b/a The Tax Experts,	)	
	)	
Defendants.	)	

**FINAL JUDGMENT OF PERMANENT INJUNCTION**

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402 and 7407; and Federal Rules of Civil Procedure 55 and 65 enters this judgment against Jennifer Sherman and Sherman Management Co., LLC (collectively referred to as “Defendants”). This judgment is entered as a final judgment, pursuant to Fed. R. Civ. P. 54(b), as the Court has determined that there is no just reason for delay. It is accordingly **ORDERED** that:

A. The Court finds that Defendants have repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695, and in other fraudulent or deceptive conduct that substantially interferes with the proper administration of the tax laws; that, pursuant to I.R.C. § 7407, an injunction merely prohibiting conduct subject to penalty under I.R.C. §§ 6694 and 6695, or other fraudulent or deceptive conduct, would be insufficient to prevent her interference with the proper

administration of the tax laws; and that Defendants should be permanently enjoined from acting as income tax return preparers, and from operating (or operating as) a tax return preparation business.

B. The Court finds that Defendants have interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to I.R.C. § 7402(a);

C. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, enters a permanent injunction enjoining Sherman, individually and doing business as Sherman Management and/or The Tax Experts, Sherman Management, and Sherman Management's officers, agents, servants, and employees, and anyone in active concert or participation with her or Sherman Management, from directly or indirectly:

1. Preparing, filing, or assisting in the preparation or filing of federal tax returns, amended returns, and other related documents and forms for anyone other than herself;
2. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
3. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
4. Advertising tax return preparation services through any medium,

including the internet and social media;

5. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
6. Representing customers in connection with any matter before the IRS;
7. Employing any person to work as a federal income tax return preparer;
8. 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 returns or other federal tax documents or forms for others or representing persons before the IRS;
9. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Sherman or Sherman Management generated by their tax return preparation activities, including but not limited to customers lists;
10. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular tax preparation firm or tax return preparer; and/or

11.Engaging in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

D. The Court orders Sherman to prominently post a copy of its permanent injunction (with dimensions of at least 12 by 24 inches) at any location where she or Sherman Management conducts business and to prominently post an electronic copy of the permanent injunction on any website or social media site or social media profile that Sherman or Sherman Management maintains or creates over the next five years;

E. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Sherman 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, email address, and telephone number and tax period(s) all persons for whom she or preparers she employed prepared federal tax returns or claims for a refund, for processing years beginning in 2016 and continuing through this litigation;

F. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Sherman, within 30 days of receiving the Court's order, to contact by U.S. mail and, if an email address is known, by email, all persons for whom she or preparers she employed has prepared federal tax returns, amended tax returns, or claims for refund since January 2016, as well as all employees or independent contractors she or Sherman Management has had since January 2016, and to inform them of the

permanent injunction entered against her by sending each of them a copy of the order of permanent injunction, with no other enclosures, attachments, or text unless approved by the Department of Justice;

G. The Court, pursuant to I.R.C. §§ 7402(a) and 7407, orders Sherman, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and complied with the terms described in paragraphs D through F of this Complaint; and

H. The Court authorizes the United States to engage in post-judgment discovery to monitor Defendants' compliance with the terms of this injunction.

I. The Court retains jurisdiction over this action for the purpose of enforcing the terms of the injunction entered against Defendants.

**SO ORDERED.**

Dated: January 13, 2022  
Detroit, Michigan

s/Mark A. Goldsmith  
MARK A. GOLDSMITH  
United States District Judge