

ENTERED

October 16, 2017

David J. Bradley, Clerk

**IN THE UNITED STATES DISTRICT COURT FOR THE
 SOUTHERN DISTRICT OF TEXAS
 HOUSTON DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**FELISHA GIBSON,
 MS. LESA'S TAX SERVICE, LLC,**

Defendant.

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Civil No. 4:17-cv-00099

**AGREED STIPULATED JUDGMENT OF PERMANENT INJUNCTION
 AGAINST FELISHA GIBSON AND MS. LESA'S TAX SERVICE, LLC.**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against Defendants Felisha Gibson and Ms. Lesa's Tax Service, LLC. To resolve the issues raised in that Complaint against Felisha Gibson and Ms. Lesa's Tax Service, LLC, the United States, Felisha Gibson, and Ms. Lesa's Tax Service, LLC have agreed to entry of this stipulated judgment. This Agreed Stipulated Judgment of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendant from contesting her liability in any matter or proceeding.

Felisha Gibson and Ms. Lesa's Tax Service, LLC acknowledge they have received a copy of the Complaint for Permanent Injunction and Other Relief.

Felisha Gibson and Ms. Lesa's Tax Service, LLC admit the Court has jurisdiction over each of them and over the subject matter of this action.

EXHIBIT A

Felisha Gibson and Ms. Lesa's Tax Service, LLC waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 26 U.S.C. §§ 7402(a) and 7407.

Felisha Gibson and Ms. Lesa's Tax Service, LLC enter into this Agreed Stipulated Judgment of Permanent Injunction voluntarily.

The United States of America, Felisha Gibson and Ms. Lesa's Tax Service, LLC agree to the entry of this Agreed Stipulated Judgment of Permanent Injunction without admitting or acknowledging any wrongdoing, but rather for the sole purpose of resolving this litigation.

Felisha Gibson and Ms. Lesa's Tax Service, LLC waive any right they may have to appeal from this Agreed Stipulated Judgment of Permanent Injunction.

Felisha Gibson and Ms. Lesa's Tax Service, LLC consent to entry of this Agreed Stipulated Judgment of Permanent Injunction without further notice and agree that this Court will retain jurisdiction over each of them for purpose of implementing and enforcing this Agreed Stipulated Judgment of Permanent Injunction.

The Court accordingly ORDERS that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7407.

2. The Court finds that Felisha Gibson and Ms. Lesa's Tax Service, LLC have consented to the entry of this Agreed Stipulated Judgment of Permanent Injunction.

3. Pursuant to I.R.C. §§ 7402(a) and 7407, Felisha Gibson and Ms. Lesa's Tax Service, LLC, individually and doing business under any other name or using any other entity, including Ms. Lesa's Tax Service, Colbert Tax Service, or GNGoperations, LLC are permanently enjoined from directly or indirectly:

- a. Filing, preparing, advising or assisting in the preparation of documents relating to

a matter material to the internal revenue laws, including federal tax returns and related documents, for any third-person, other than Felisha Gibson and her spouse;

b. Advising or instructing anyone regarding substantive tax law or the preparation of federal tax returns;

c. Representing, or appearing on behalf of, any person before the IRS, other than herself and her spouse;

d. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6701 or any other penalty provision of the Internal Revenue Code; and

e. Engaging in other conduct interfering with the enforcement of the internal revenue laws.

4. Any Preparer Tax Identification Number ("PTIN") issued to Felisha Gibson, now or in the future may be cancelled by the United States without further notice to Felisha Gibson including the PTIN ending in 4098.

5. Any Electronic Filing Identification Number (EFIN) now or in the future issued to Felisha Gibson or Ms. Lesa's Tax Service, LLC or to any entity for which Felisha Gibson is the person responsible for the EFIN (also known as the Electronic Return Originator or "ERO"), may be cancelled by the United States without further notice to Felisha Gibson, including the EFINs ending in 2858 or 5042. This includes any EFIN obtained by GNGOperations, LLC.

6. Felisha Gibson, to the extent possible, will produce to counsel for the United States within 30 days of this order a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s) all persons from for whom Felisha Gibson, Ms. Lesa's Tax Service, LLC or GNGOperations, LLC prepared federal tax returns, forms, or claims for refund since January 1, 2017. Unless otherwise agreed to in writing, the information will be

provided in excel format on a compact disk and mailed to: Attn: Joseph A. Pitzinger, United States Department of Justice, Tax Division, 717 North Harwood, Suite 400, Dallas, Texas 75201.

7. The United States is permitted to conduct post-judgment discovery to monitor Felisha Gibson and Ms. Lesa's Tax Service, LLC's compliance with paragraph 3 of this Agreed Stipulated Judgment of Permanent Injunction.

There being no just reason for delay, the clerk is directed to enter this Agreed Stipulated Judgment of Permanent Injunction Against Felisha Gibson and Ms. Lesa's Tax Service, LLC.

SO ORDERED this 16th day of October, 2017.



Vanessa D. Gilmore
United States District Judge

**AGREED STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST
FELISHA GIBSON AND MS. LESA'S TAX SERVICE**

Consented and Agreed to:

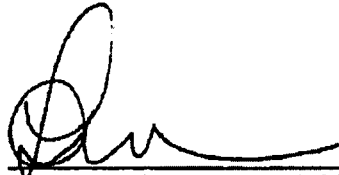
ABRAN MARTINEZ
Acting United States Attorney

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**AGREED STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST
FELISHA GIBSON AND MS. LESA'S TAX SERVICE**

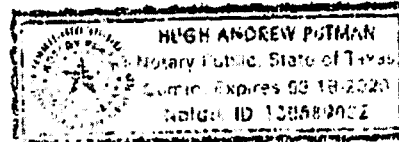


FELISHA GIBSON: Individually and as
Authorized Representative of MS. LESA'S TAX
SERVICE, LLC

SUBSCRIBED AND SWORN TO before me the undersigned Notary Public on this 16 day
of September, 2017.

3/19/2020
My Commission


Notary Public, State of Texas



CERTIFICATE OF SERVICE

I, Joseph A. Pitzinger, certify that on October 16, 2017, I filed the Agreed Stipulated Judgment of Permanent Injunction Against Felisha Gibson using the ECF system, emailed copies to dwcook@attorneycook.com and stephen@attorneycook.com and mailed a copy to the following:

Darrell W. Cook
Stephen W. Davis
6688 North Central Expressway, Suite 1000
Dallas, Texas 75206

/s/ Joseph A. Pitzinger, III

JOSEPH A. PITZINGER, III