

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	No. 3:03-0311
v.)	JUDGE HAYNES
)	
DANIEL J. GLEASON, individually and d/b/a)	
TAX TOOLBOX, INC., and MY TAX MAN,)	
INC.,)	
Defendants.		

ORDER

Before the Court is the Plaintiff, United States of America's motion for a permanent injunction against the Defendant Daniel J. Gleason, individually and d/b/a Tax Toolbox, Inc. and My Tax Man, Inc. (Docket Entry No. 5). Plaintiff alleges that the Defendant is misrepresenting himself as an attorney and enrolled agent with the Internal Revenue Service and has made false statements about guaranteed tax refunds. The Plaintiff has presented two affidavits and other exhibits attesting that these representations are false. (Docket Entry Nos. 6 and 7, Cantrell and Anderson Affidavits).

To date, the Defendant has filed an Answer with denials (Docket Entry No. 8), but has not responded to the motion for permanent injunction with any proof. Under Local Rule 8(b)(3) the failure to respond can be considered not opposing the motion.

Upon consideration of the Plaintiff's uncontested affidavits and exhibits 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.

This document was entered on the docket in compliance with Rule 58 and/or Rule 79(a).

FRCP. on 6/11/03 By wh

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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.

3. Gleason, who is a paid income-tax-return preparer, 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 that status has lapsed.

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

6. Gleason has continued to make these false statements even after the IRS informed him that he is not an attorney or an enrolled agent, and that tax refunds cannot be “guaranteed,” and after the government brought suit to enjoin him from these misrepresentations.

7. Daniel J. Gleason, individually and d/b/a Tax Toolbox, Inc. and My Tax Man, Inc., continually and repeatedly engaged in conduct prohibited under 26 U.S.C. § 7407, and that a permanent injunction is appropriate to prevent recurrence of that conduct.

Therefore, this Court **ORDERS** that :

A. Under 26 U.S.C. § 7407, a permanent injunction is hereby entered prohibiting Gleason, individually and d/b/a 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) 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;

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

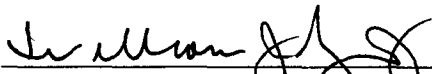
D. That Gleason and his representatives, agents, servants, employees, attorneys and those persons in active concert with him, remove from his websites all false commercial speech, to display prominently on the first page of those websites a complete copy of the Court's permanent injunction, including 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 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. Costs are granted in the United States' favor.

It is so **ORDERED**.

ENTERED this 10th day of June, 2003.


WILLIAM J. HAYNES, JR.
United States District Judge