

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF GEORGIA  
STATESBORO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:13-cv-101-BAE-GRS

LAKESIA MICHELLE MILLS  
D/B/A WILLIS TAX SERVICE,

Defendant.

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**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST LAKESIA  
MICHELLE MILLS D/B/A WILLIS TAX SERVICE**

Before the Court is the parties' Joint Motion for Entry of Final Judgment of Permanent Injunction against Lakesia Michelle Mills d/b/a/ Willis Tax Service executed by the United States and defendant Lakesia Michelle Mills d/b/a Willis Tax Service. For good cause shown and upon the joint motion and agreement of the parties:

IT IS HEREBY ORDERED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that Defendant Lakesia Michelle Mills d/b/a Willis Tax Service is PERMANENTLY ENJOINED from directly or indirectly:

1. Preparing, filing, or assisting in or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person other than herself or an entity of which she is the sole owner;
2. Providing any tax advice or services for compensation including preparing or filing returns or claims for refund, providing consultative services, or representing customers;

3. Preparing, filing, or assisting in or directing the preparation or filing of federal tax returns that she knows or reasonably should know will result in an understatement of any tax liability or the overstatement of federal tax refund(s);

4. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701 or any other penalty provision in the Internal Revenue Code; and

5. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws;

IT IS FURTHER ORDERED that Mills, either individually or doing business through Willis Tax Service:

6. Shall, within 60 days, contact by U.S. Mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared federal income tax returns or any other federal tax forms after January 1, 2009, to inform such persons of the permanent injunction entered against her, including sending a copy of the order of permanent injunction, but not enclosing any other documents or enclosures unless agreed to by counsel of the United States or approved by the Court, and file with the Court a sworn certificate stating that she has complied with this requirement;

7. Shall, within 30 days, produce to the United States a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom she prepared, either individually or through a company such as Willis Tax Service, federal tax returns or claims for refund since January 1, 2009, and the entity that was listed as the preparer;

8. Shall, within 15 days, provide a copy of the permanent injunction to all of her principals, officers, tax return preparers, managers, employees, and independent contractors and provide to the United States within 30 days a signed and dated acknowledgement or receipt of the Court's order for each person to whom Mills provided a copy of the permanent injunction;

9. Shall, at her own expense, publish a copy of this injunction in the local newspaper, and, within 45 days, provide the United States with a sworn statement evidencing her compliance with this requirement.


10. Shall keep records of her compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States in post-judgment discovery, if requested;

11. Shall not sell her tax preparation business or, to the extent applicable, her ownership interest in Willis Tax Service to any person or entity that is not approved in advance by the United States.

**IT IS FURTHER ORDERED** that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

**IT IS FURTHER ORDERED** that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

Dated this 27 of Jan 2014

  
B. AVANT EDENFIELD  
United States District Judge