

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

UNITED STATES OF AMERICA,	)	
	)	Case No. 21-10214
Plaintiff,	)	Hon. Paul D. Borman
	)	Mag. J. David R. Grand
v.	)	
	)	
ABDOU NDIAYE and	)	
NDIAYE’S LLC, DBA PRO TAX	)	
SERVICES,	)	
	)	
Defendants.	)	
_____	)	

**ORDER OF PERMANENT INJUNCTION AGAINST ABDOU NDIAYE  
AND NDIAYE’S LLC DBA PRO TAX SERVICES**

Plaintiff, United States of America, and the defendants Abdou Ndiaye (“Ndiaye”) and Ndiaye’s LLC, dba Pro Tax Services (the “Company”) (collectively “Defendants”) having stipulated to entry of an order granting the relief requested in the United States’ complaint,

**The Court Hereby FINDS, ORDERS, AND DECREES:**

A. This Court has jurisdiction over defendants and over the subject matter of this action under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402 and 7407.

B. Ndiaye has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and, pursuant to 26 U.S.C. § 7407, an

injunction merely prohibiting conduct subject to penalty would be insufficient to prevent Ndiaye's interference with the proper administration of the tax laws; therefore, Ndiaye shall be permanently enjoined from acting as a tax return preparer;

C. Ndiaye has interfered with the enforcement of the internal revenue laws, and injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. § 7402(a) and under the Court's inherent equity powers;

D. Defendants and their officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or them, are permanently enjoined from directly or indirectly:

1. Preparing or assisting in the preparation of federal tax returns, amended returns, and other related documents and forms for anyone other than Ndiaye himself;
2. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
3. Owning, managing, controlling, working for, or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
4. 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;

5. Advertising tax return preparation services through any medium, including the print, online, and social media;
6. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
7. Representing any person in connection with any matter before the IRS;
8. Employing any person to work as a federal income tax return preparer;
9. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
10. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Ndiaye or the Company generated by their tax return preparation activities, including but not limited to customer lists; and
11. Engaging in any conduct subject to penalty under 26 U.S.C. §§

6694, 6695, and 6701 or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

E. Ndiaye is required to produce to counsel for the United States, within 60 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 Ndiaye or Ndiaye's LLC dba Tax Pro Services prepared federal tax returns or claims for refund, for tax years beginning in 2017 and continuing through this litigation;

F. Ndiaye is required, within 60 days of receiving the Court's order, to contact by email, if an email address is known, or otherwise by U.S. mail, all persons for whom he has prepared federal tax returns, amended tax returns, or claims for refund since January 2017, and to inform them of the permanent injunction entered against him by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice;

G. Ndiaye is required, within 75 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that Ndiaye has received a copy of the Court's order and is in compliance with the terms described in Paragraphs D through F of this order;

H. The United States may not impose any financial penalty against Ndiaye in association with the investigation that led to the allegations in the complaint in this matter;

I. The United States is permitted to conduct post-judgment discovery to ensure Ndiaye's compliance with the permanent injunction; and

J. This Court retains jurisdiction over Ndiaye and over this action to enforce any injunction entered against him.

**SO ORDERED.**

Date: November 5, 2021

s/Paul D. Borman  
Paul D. Borman  
United States District Judge