

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE  
MIDDLE DISTRICT OF ALABAMA, NORTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	CIVIL ACTION NO.
v.	)	2:14cv361-MHT
	)	(WO)
LAQUANDA GILMORE and	)	
L&G ASSOCIATES, LLC,	)	
	)	
Defendants.	)	

JUDGMENT

In accordance with the memorandum opinion entered today, it is the ORDER, JUDGMENT, and DECREE of the court as follows:

(1) The United States Magistrate Judge's recommendation (doc. no. 69) is adopted.

(2) Plaintiff's motions for default judgment and entry of a permanent injunction (doc. nos. 36, 45, and 56) are granted.

(3) Default judgment is entered against defendants, as follows. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, a permanent injunction is entered against defendants LaQuanda Gilmore and L&G Associates, LLC,

enjoining them, and anyone in active concert or participation with either or both of them, from:

(a) acting as federal-tax-return preparers;

(b) requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for any person or entity other than herself (in the case of defendant Gilmore);

(c) owning, managing, controlling, or consulting to any tax-return preparation business;

(d) engaging in any other activity subject to penalty under Internal Revenue Code (IRC) § 6694, § 6701, or any other penalty provision in the IRC; and

(e) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal-revenue laws.

(4) All other pending motions, including the motion

for contempt (doc. no. 66) and the motion for sanctions (doc. no. 67), are denied as moot.

The clerk of the court is DIRECTED to enter this document on the civil docket as a final judgment pursuant to Rule 58 of the Federal Rules of Civil Procedure.

This case is closed.

DONE, this the 22nd day of October, 2015.

/s/ Myron H. Thompson  
UNITED STATES DISTRICT JUDGE