

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 23-cv-10806

Hon. Matthew F. Leitman

UNITED TAX TEAM, INC., *et al.*,

Defendants.

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**ORDER GRANTING PLAINTIFF  
LEAVE TO FILE A FIRST AMENDED COMPLAINT**

On April 7, 2023, the United States of America filed this civil action against Defendants United Tax Team, Inc., Glen Hurst, Alicia Qualls, Alicia Bishop, Tenisha Green, Michael Turner, and Constance Stewart (the “Defendants”). (*See* Compl., ECF No. 1.) The Government seeks an injunction barring the Defendants from engaging in the business of preparing federal tax returns, as well as an order requiring the Defendants to disgorge the allegedly ill-gotten gains they derived from their alleged preparation of false federal tax returns. (*See id.*, PageID.2.)

On May 17, 2023, Defendant Glen Hurst filed a motion to dismiss the Government’s claims against him under Federal Rule of Civil Procedure 12(b)(6). (*See* Hurst Mot., ECF No. 6.) Hurst argues that the Government has not alleged sufficient facts to establish his liability on any of the claims asserted in the Complaint.

Without expressing any view regarding the merits of the motion to dismiss, the Court grants the Government the opportunity to file a First Amended Complaint in order to remedy the alleged deficiencies in its allegations identified in Defendant Hurst's motion to dismiss. The Court does not anticipate allowing the Government another opportunity to amend the complaint to add factual allegations that it could now include in its First Amended Complaint. Simply put, this is the Government's opportunity to amend its allegations to cure the alleged deficiencies in its claims.

By no later than **June 2, 2023**, the Government shall file a notice on the docket in this action notifying the Court and Hurst whether it will amend the Complaint. If the Government provides notice that it will be filing a First Amended Complaint, it shall file that amended pleading by no later than **June 16, 2023**. If the Government provides notice that it will not be filing a First Amended Complaint, it shall respond to Defendant Hurst's motion to dismiss by no later than **June 16, 2023**.

Finally, if the Government provides notice that it will be filing a First Amended Complaint, the Court will terminate without prejudice Defendant Hurst's currently-pending motion to dismiss as moot. Hurst (and any other Defendant) may re-file a motion to dismiss directed at the First Amended Complaint if he believes that such a motion is appropriate after reviewing that pleading.

**IT IS SO ORDERED.**

s/Matthew F. Leitman  
MATTHEW F. LEITMAN  
UNITED STATES DISTRICT JUDGE

Dated: May 19, 2023

I hereby certify that a copy of the foregoing document was served upon the parties and/or counsel of record on May 19, 2023, by electronic means and/or ordinary mail.

s/Holly A. Ryan \_\_\_\_\_

Case Manager

(313) 234-5126