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8 **UNITED STATES DISTRICT COURT**  
9 **DISTRICT OF NEVADA**

10 FEDERAL TRADE COMMISSION,

11 Plaintiff,

12 v.

13 SUPERIOR SERVICING LLC, a limited  
14 liability company; and

15 DENNISE MERDJANIAN, aka  
Dennise Correa, individually and as  
16 managing member of SUPERIOR  
SERVICING LLC,

17 Defendants.

Case No. 2:24-cv-02163-GMN-MDC

**ORDER GRANTING PRELIMINARY  
INJUNCTION AS TO DEFENDANT  
SUPERIOR SERVICING LLC**

18 Plaintiff, the Federal Trade Commission (“FTC”), commenced this civil action on  
19 November 18, 2024, pursuant to Sections 13(b) and 19 of the Federal Trade Commission Act  
20 (“FTC Act”), 15 U.S.C. §§ 53(b) and 57b, Section 6(b) of the Telemarketing and Consumer  
21 Fraud and Abuse Prevention Act, 15 U.S.C. § 6105(b), and Section 522(a) of the Gramm-Leach-  
22 Bliley Act (“GLB Act”), 15 U.S.C. § 6822(a) (Dkt. 1). On November 22, 2024, on motion by the  
23 FTC, the Court entered an *ex parte* temporary restraining order, asset freeze, and other equitable  
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1 relief against Defendants Superior Servicing LLC and Dennise Merdjanian (“TRO”) (Dkt. 9). On  
2 December 5, 2024, the Court held a hearing to determine, among other things, whether an order  
3 to show cause why a preliminary injunction should issue against Defendant Superior Servicing  
4 LLC.

### 5 **FINDINGS OF FACT**

6 The Court, having considered the Complaint, the FTC’s *ex parte* Motion for a Temporary  
7 Restraining Order, declarations, exhibits, and the memorandum of points and authorities filed in  
8 support thereof, and being otherwise advised, finds that:

9 A. This Court has jurisdiction over the subject matter of this case, and there is good  
10 cause to believe that it will have jurisdiction over all parties hereto and that venue in this district  
11 is proper.

12 B. There is good cause to believe that, in numerous instances, in connection with the  
13 marketing, telemarketing, and sale of student loan Debt Relief Services, including in connection  
14 with obtaining or attempting to obtain customer information of a financial institution, Defendant  
15 Superior Servicing LLC, has:

- 16 1. Falsely represented that consumers who purchase Defendant’s Debt Relief  
17 Services will get enrolled in a loan consolidation program that will  
18 consolidate their student loans and have their monthly student loan  
19 payments reduced;
  - 20 2. Falsely represented that consumers who purchase Defendant’s Debt Relief  
21 Services will receive loan forgiveness;
  - 22 3. Falsely represented that consumers’ monthly payments to Defendant will  
23 be applied towards consumers’ student loans;
- 24

- 1 4. Falsely represented that Defendant is affiliated with the Department of
- 2 Education or its approved loan servicers;
- 3 5. Falsely represented that Defendant will assume responsibility for servicing
- 4 of consumers' student loans; and
- 5 6. Taken advance fees for the Debt Relief Services;

6 C. There is good cause to believe that Defendant Superior Servicing LLC has  
7 engaged in and is likely to engage in acts or practices that violate Section 5(a) of the FTC Act, 15  
8 U.S.C. § 45(a), the Telemarketing Sales Rule (“TSR”), 16 C.F.R. Part 310, Section 521 of the  
9 GLB Act, 15. U.S.C. § 6821, and the FTC’s Trade Regulation Rule on Impersonation of  
10 Government and Businesses (“Impersonation Rule”), 16 C.F.R. Part 461, and that Plaintiff is  
11 therefore likely to prevail on the merits of this action. As demonstrated by the consumer  
12 declarations, consumer complaints, and the additional documentation filed by the FTC, the FTC  
13 has established a likelihood of success in showing that Corporate Defendant has made false,  
14 fictitious, fraudulent, and deceptive representations regarding their student loan Debt Relief  
15 Services and taken illegal advance fees for those services.

16 D. There is good cause to believe that Defendant has taken in gross revenues of over  
17 \$10 million as a result of their unlawful practices.

18 E. There is good cause to believe that immediate and irreparable harm will result  
19 from Corporate Defendant’s ongoing violations of the FTC Act, the TSR, the GLB Act, and the  
20 Impersonation Rule unless Corporate Defendant is restrained and enjoined by order of this Court.

21 F. There is good cause to believe that immediate and irreparable damage to the  
22 Court’s ability to grant effective final relief for consumers—including rescission or reformation  
23 of contracts and the refund of money—will occur from the sale, transfer, destruction or other  
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1 disposition or concealment by Corporate Defendant of its assets or records, unless Corporate  
2 Defendant is immediately restrained and enjoined by order of this Court.

3 G. Good cause exists for continuing the receivership over the Receivership Entities  
4 and the freeze over Corporate Defendant’s assets, permitting the Plaintiff and the Receiver  
5 immediate access to the Corporate Defendant’s business premises, and permitting the Plaintiff  
6 and the Receiver to take expedited discovery.

7 H. Weighing the equities and considering Plaintiff’s likelihood of ultimate success  
8 on the merits, a preliminary injunction with an asset freeze, the appointment of a temporary  
9 receiver, immediate access to business premises, expedited discovery, and other equitable relief  
10 is in the public interest.

11 I. This Court has authority to issue this Order pursuant to Section 13(b) of the FTC  
12 Act, 15 U.S.C. § 53(b); Fed. R. Civ. P. 65; and the All Writs Act, 28 U.S.C. § 1651.

13 **DEFINITIONS**

14 For the purpose of this Order, the following definitions shall apply:

15 A. “**Asset**” means any legal or equitable interest in, right to, or claim to, any  
16 property, wherever located and by whomever held.

17 B. “**Corporate Defendant**” means Superior Servicing LLC and each of its  
18 subsidiaries, affiliates, successors, and assigns.

19 C. “**Debt Relief Service**” means any program or service represented, directly or by  
20 implication, to renegotiate, settle, or in any way alter the terms of payment or other terms of the  
21 debt between a Person and one or more unsecured creditors or debt collectors, including, but not  
22 limited to, a reduction in the balance, interest rate, or fees owed by a Person to an unsecured  
23 creditor or debt collector.

24

1 D. “**Defendants**” means Corporate Defendant and Individual Defendant,  
2 individually, collectively, or in any combination.

3 E. “**Document**” is synonymous in meaning and equal in scope to the usage of  
4 “document” and “electronically stored information” in Federal Rule of Civil Procedure 34(a),  
5 Fed. R. Civ. P. 34(a), and includes writings, drawings, graphs, charts, photographs, sound and  
6 video recordings, images, Internet sites, web pages, websites, electronic correspondence,  
7 including e-mail and instant messages, contracts, accounting data, advertisements, FTP Logs,  
8 Server Access Logs, books, written or printed records, handwritten notes, telephone logs,  
9 telephone scripts, receipt books, ledgers, personal and business canceled checks and check  
10 registers, bank statements, appointment books, computer records, customer or sales databases  
11 and any other electronically stored information, including Documents located on remote servers  
12 or cloud computing systems, and other data or data compilations from which information can be  
13 obtained directly or, if necessary, after translation into a reasonably usable form. A draft or non-  
14 identical copy is a separate document within the meaning of the term.

15 F. “**Electronic Data Host**” means any Person or entity in the business of storing,  
16 hosting, or otherwise maintaining electronically stored information. This includes, but is not  
17 limited to, any entity hosting a website or server, and any entity providing “cloud based”  
18 electronic storage.

19 G. “**Individual Defendant**” means Dennise Merdjanian, individually, collectively,  
20 or in any combination.

21 H. “**Person**” means a natural person, an organization or other legal entity, including  
22 a corporation, partnership, sole proprietorship, limited liability company, association,  
23 cooperative, or any other group or combination acting as an entity.  
24

1 I. “**Receiver**” means the receiver appointed in Section XI of this Order and any  
2 deputy receivers that shall be named by the receiver.

3 J. “**Receivership Entities**” means Corporate Defendant as well as any other entity  
4 that has conducted any business related to Defendants’ marketing of Debt Relief Services,  
5 including receipt of Assets derived from any activity that is the subject of the Complaint in this  
6 matter, and that the Receiver determines is controlled or owned by any Defendant.

7 **ORDER**

8 **I. PROHIBITED BUSINESS ACTIVITIES**

9 **IT IS THEREFORE ORDERED** that Corporate Defendant, Corporate Defendant’s  
10 officers, agents, employees, and attorneys, and all other Persons in active concert or participation  
11 with them, who receive actual notice of this Order by personal service or otherwise, whether  
12 acting directly or indirectly, in connection with the advertising, marketing, promoting, or  
13 offering for sale of any goods or services, are temporarily restrained and enjoined from:

14 A. Misrepresenting or assisting others in misrepresenting, expressly or by  
15 implication, any material fact, including, but not limited to:

- 16 1. That consumers who purchase any Debt Relief Service will have their monthly  
17 loan payment amounts reduced;
- 18 2. That consumers who purchase any Debt Relief Service will receive loan  
19 forgiveness;
- 20 3. That consumers’ monthly payments to Defendants will be applied towards  
21 consumer’s student loans;
- 22 4. That Defendants are affiliated with the U.S. Department of Education or its  
23 approved loan servicers;

1           5. That Defendants will assume responsibility for servicing the repayment of  
2           consumers' loans; and

3           6. Any other fact material to consumers concerning any good or service, such as:  
4           the total costs; any material restrictions, limitations, or conditions; or any  
5           material aspect of its performance, efficacy, nature, or central characteristics.

6           B. Charging or receiving any money or other valuable consideration for the  
7           performance of any Debt Relief Service before such service is fully performed.

8           **II. PROHIBITION ON RELEASE OF CUSTOMER INFORMATION**

9           **IT IS FURTHER ORDERED** that Corporate Defendant, Corporate Defendant's  
10          officers, agents, employees, and attorneys, and all other Persons in active concert or participation  
11          with any of them, who receive actual notice of this Order, whether acting directly or indirectly,  
12          are hereby temporarily restrained and enjoined from:

13          A. Selling, renting, leasing, transferring, or otherwise disclosing, the name, address,  
14          birth date, telephone number, email address, credit card number, bank account number, Social  
15          Security number, or other financial or identifying information of any Person that any Defendant  
16          obtained in connection with any activity that pertains to the subject matter of this Order; and

17          B. Benefitting from or using the name, address, birth date, telephone number, email  
18          address, credit card number, bank account number, Social Security number, or other financial or  
19          identifying information of any Person that any Defendant obtained in connection with any  
20          activity that pertains to the subject matter of this Order.

21          Provided, however, that Corporate Defendant may disclose such identifying information  
22          to a law enforcement agency, to their attorneys as required for their defense, as required by any  
23          law, regulation, or court order, or in any filings, pleadings, or discovery in this action in the  
24          manner required by the Federal Rules of Civil Procedure and by any protective order in the case.

1 **III. ASSET FREEZE**

2 **IT IS FURTHER ORDERED** that Corporate Defendant and its officers, agents,  
3 employees, and attorneys, and all other Persons in active concert or participation with any of  
4 them, who receive actual notice of this Order, whether acting directly or indirectly, are hereby  
5 temporarily restrained and enjoined from:

6 A. Transferring, liquidating, converting, encumbering, pledging, loaning, selling,  
7 concealing, dissipating, disbursing, assigning, relinquishing, spending, withdrawing, granting a  
8 lien or security interest or other interest in, or otherwise disposing of any Assets that are:

- 9 1. owned or controlled, directly or indirectly, by any Defendant;
- 10 2. held, in part or in whole, for the benefit of any Defendant;
- 11 3. in the actual or constructive possession of any Defendant; or
- 12 4. owned or controlled by, in the actual or constructive possession of, or  
13 otherwise held for the benefit of, any corporation, partnership, asset  
14 protection trust, or other entity that is directly or indirectly owned,  
15 managed or controlled by any Defendant.

16 B. Opening or causing to be opened any safe deposit boxes, commercial mail boxes,  
17 or storage facilities titled in the name of any Defendant or subject to access by any Defendant,  
18 except as necessary to comply with written requests from the Receiver acting pursuant to its  
19 authority under this Order;

20 C. Incurring charges or cash advances on any credit, debit, or ATM card issued in  
21 the name, individually or jointly, of Corporate Defendant or any corporation, partnership, or  
22 other entity directly or indirectly owned, managed, or controlled by any Defendant.

23 D. Cashing any checks or depositing any money orders or cash received from  
24 consumers, clients, or customers of any Defendant.



1 The Assets affected by this Section shall include: (1) all Assets of Corporate Defendant as of the  
2 time the TRO was entered; and (2) Assets obtained by Corporate Defendant after this Order is  
3 entered if those Assets are derived from any activity that is the subject of the Complaint in this  
4 matter or that is prohibited by this Order. This Section does not prohibit any transfers to the  
5 Receiver or repatriation of foreign Assets specifically required by this order.

6 **IV. DUTIES OF ASSET HOLDERS AND OTHER THIRD PARTIES**

7 **IT IS FURTHER ORDERED** that any financial or brokerage institution, Electronic  
8 Data Host, credit card processor, payment processor, merchant bank, acquiring bank,  
9 independent sales organization, third party processor, payment gateway, insurance company,  
10 business entity, or Person who receives actual notice of this Order (by service or otherwise) that:

11 (a) has held, controlled, or maintained custody, through an account or otherwise, of any  
12 Document on behalf of Corporate Defendant or any Asset that has been: owned or controlled,  
13 directly or indirectly, by Corporate Defendant; held, in part or in whole, for the benefit of  
14 Corporate Defendant; in the actual or constructive possession of Corporate Defendant; or owned  
15 or controlled by, in the actual or constructive possession of, or otherwise held for the benefit of,  
16 any corporation, partnership, asset protection trust, or other entity that is directly or indirectly  
17 owned, managed or controlled by Corporate Defendant;

18 (b) has held, controlled, or maintained custody, through an account or otherwise, of any  
19 Document or Asset associated with credits, debits, or charges made on behalf of Corporate  
20 Defendant, including reserve funds held by payment processors, credit card processors, merchant  
21 banks, acquiring banks, independent sales organizations, third party processors, payment  
22 gateways, insurance companies, or other entities; or

23 (c) has extended credit to Corporate Defendant, including through a credit card account,  
24 shall:

1           A.     Hold, preserve, and retain within its control and prohibit the withdrawal, removal,  
2 alteration, assignment, transfer, pledge, encumbrance, disbursement, dissipation, relinquishment,  
3 conversion, sale, or other disposal of any such Document or Asset, as well as all Documents or  
4 other property related to such Assets, except by further order of this Court; provided, however,  
5 that this provision does not prohibit Individual Defendant from incurring charges on a personal  
6 credit card established prior to entry of this Order, up to the pre-existing credit limit;

7           B.     Deny any Person, except the Receiver, access to any safe deposit box, commercial  
8 mailbox, or storage facility that is titled in the name of Corporate Defendant, either individually  
9 or jointly, or otherwise subject to access by any Defendant;

10          C.     Provide Plaintiff's counsel and the Receiver, within three (3) days of receiving a  
11 copy of this Order, a sworn statement setting forth, for each Asset or account covered by this  
12 Section:

- 13           1.     The identification number of each such account or Asset;
  - 14           2.     The balance of each such account, or a description of the nature and value  
15                 of each such Asset as of the close of business on the day on which this  
16                 Order is served, and, if the account or other Asset has been closed or  
17                 removed, the date closed or removed, the total funds removed in order to  
18                 close the account, and the name of the Person or entity to whom such  
19                 account or other Asset was remitted; and
  - 20           3.     The identification of any safe deposit box, commercial mailbox, or storage  
21                 facility that is either titled in the name, individually or jointly, of any  
22                 Defendant, or is otherwise subject to access by any Defendant; and  
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1 D. Upon the request of Plaintiff's counsel or the Receiver, promptly provide  
2 Plaintiff's counsel and the Receiver with copies of all records or other Documents pertaining to  
3 each account or Asset covered by this Section, including originals or copies of account  
4 applications, account statements, signature cards, checks, drafts, deposit tickets, transfers to and  
5 from the accounts, including wire transfers and wire transfer instructions, all other debit and  
6 credit instruments or slips, currency transaction reports, 1099 forms, and all logs and records  
7 pertaining to safe deposit boxes, commercial mail boxes, and storage facilities.  
8 Provided, however, that this Section does not prohibit any transfers to the Receiver or  
9 repatriation of foreign Assets specifically required by this order.

10 E. Provided, however, that a financial institution does not have to provide the  
11 information required in sub-sections C and D if (1) the financial institution has complied with the  
12 similar provision set forth in the TRO; and (2) the information provided has not changed.

13 F. *Provided, however,* that this Section does not prohibit any transfers to the  
14 Receiver or repatriation of foreign Assets specifically required by this Order.

15 **V. FINANCIAL DISCLOSURES**

16 **IT IS FURTHER ORDERED** that Corporate Defendant, within five (5) days of service  
17 of this Order upon it, shall prepare and deliver to Plaintiff's counsel and the Receiver:

18 A. completed financial statements on the forms attached to this Order as **Attachment**  
19 **A** (Financial Statement of Corporate Defendant); and

20 B. completed **Attachment B** (IRS Form 4506, Request for Copy of a Tax Return)  
21 for Corporate Defendant.  
22  
23  
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1 C. *Provided*, that Corporate Defendant does not have to provide such financial report  
2 if (1) it has complied with the similar provision set forth in Section V of the TRO; and (2) the  
3 information provided has not changed.

4 **VI. FOREIGN ASSET REPATRIATION**

5 **IT IS FURTHER ORDERED** that within five (5) days following the service of this  
6 Order, Corporate Defendant shall:

7 A. Provide Plaintiff's counsel and the Receiver with a full accounting, verified under  
8 oath and accurate as of the date of this Order, of all Assets, Documents, and accounts outside of  
9 the United States which are: (1) titled in the name, individually or jointly, of any Defendant; (2)  
10 held by any Person or entity for the benefit of Corporate Defendant or for the benefit of, any  
11 corporation, partnership, asset protection trust, or other entity that is directly or indirectly owned,  
12 managed or controlled by Corporate Defendant; or (3) under the direct or indirect control,  
13 whether jointly or singly, of Corporate Defendant;

14 B. Take all steps necessary to provide Plaintiff's counsel and Receiver access to all  
15 Documents and records that may be held by third parties located outside of the territorial United  
16 States of America, including signing the Consent to Release of Financial Records appended to  
17 this Order as **Attachment C**.

18 C. Transfer to the territory of the United States all Documents and Assets located in  
19 foreign countries which are: (1) titled in the name, individually or jointly, of Corporate  
20 Defendant; (2) held by any Person or entity for the benefit of Corporate Defendant or for the  
21 benefit of, any corporation, partnership, asset protection trust, or other entity that is directly or  
22 indirectly owned, managed or controlled by Corporate Defendant; or (3) under the direct or  
23 indirect control, whether jointly or singly, of Corporate Defendant; and  
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1 D. The same business day as any repatriation, (1) notify the Receiver and counsel for  
2 Plaintiff of the name and location of the financial institution or other entity that is the recipient of  
3 such Documents or Assets; and (2) serve this Order on any such financial institution or other  
4 entity.

## 5 VII. NON-INTERFERENCE WITH REPATRIATION

6 **IT IS FURTHER ORDERED** that Corporate Defendant, Corporate Defendant's  
7 officers, agents, employees, and attorneys, and all other Persons in active concert or participation  
8 with any of them, who receive actual notice of this Order, whether acting directly or indirectly,  
9 are hereby temporarily restrained and enjoined from taking any action, directly or indirectly,  
10 which may result in the encumbrance or dissipation of foreign Assets, or in the hindrance of the  
11 repatriation required by this Order, including, but not limited to:

12 A. Sending any communication or engaging in any other act, directly or indirectly,  
13 that results in a determination by a foreign trustee or other entity that a "duress" event has  
14 occurred under the terms of a foreign trust agreement until such time that all Corporate  
15 Defendant's Assets have been fully repatriated pursuant to this Order; or

16 B. Notifying any trustee, protector or other agent of any foreign trust or other related  
17 entities of either the existence of this Order, or of the fact that repatriation is required pursuant to  
18 a court order, until such time that all Corporate Defendant's Assets have been fully repatriated  
19 pursuant to this Order.

## 20 VIII. CONSUMER CREDIT REPORTS

21 **IT IS FURTHER ORDERED** that Plaintiff may obtain credit reports concerning  
22 Corporate Defendant pursuant to Section 604(a)(1) of the Fair Credit Reporting Act, 15 U.S.C.  
23 1681b(a)(1), and that, upon written request, any credit reporting agency from which such reports  
24 are requested shall provide them to Plaintiff.

1 **IX. PRESERVATION OF RECORDS**

2 **IT IS FURTHER ORDERED** that Corporate Defendant, Corporate Defendant's  
3 officers, agents, employees, and attorneys, and all other Persons in active concert or participation  
4 with any of them, who receive actual notice of this Order, whether acting directly or indirectly,  
5 are hereby temporarily restrained and enjoined from:

6 A. Destroying, erasing, falsifying, writing over, mutilating, concealing, altering,  
7 transferring, or otherwise disposing of, in any manner, directly or indirectly, Documents that  
8 relate to: (1) the business, business practices, Assets, or finances Corporate Defendant; (2) the  
9 business practices or finances of entities directly or indirectly under the control of Corporate  
10 Defendant; or (3) the business practices or finances of entities directly or indirectly under  
11 common control with any other Defendant; and

12 B. Failing to create and maintain Documents that, in reasonable detail, accurately,  
13 fairly, and completely reflect Corporate Defendant's incomes, disbursements, transactions, and  
14 use of Corporate Defendant's Assets.

15 **X. REPORT OF NEW BUSINESS ACTIVITY**

16 **IT IS FURTHER ORDERED** that Corporate Defendant, Corporate Defendant's  
17 officers, agents, employees, and attorneys, and all other Persons in active concert or participation  
18 with any of them, who receive actual notice of this Order, whether acting directly or indirectly,  
19 are hereby temporarily restrained and enjoined from creating, operating, or exercising any  
20 control over any business entity, whether newly formed or previously inactive, including any  
21 partnership, limited partnership, joint venture, sole proprietorship, or corporation, without first  
22 providing Plaintiff's counsel and the Receiver with a written statement disclosing: (1) the name  
23 of the business entity; (2) the address and telephone number of the business entity; (3) the names  
24

1 of the business entity's officers, directors, principals, managers, and employees; and (4) a  
2 detailed description of the business entity's intended activities.

3 **XI. CONTINUATION OF RECEIVERSHIP**

4 **IT IS FURTHER ORDERED** that Krista Freitag shall continue as receiver of the  
5 Receivership Entities with full powers of an equity receiver. The Receiver shall be solely the  
6 agent of this Court in acting as Receiver under this Order.

7 **XII. DUTIES AND AUTHORITY OF RECEIVER**

8 **IT IS FURTHER ORDERED** that the Receiver is directed and authorized to  
9 accomplish the following:

10 A. Assume full control of Receivership Entities by removing, as the Receiver deems  
11 necessary or advisable, any director, officer, independent contractor, employee, attorney, or  
12 agent of any Receivership Entity from control of, management of, or participation in, the affairs  
13 of the Receivership Entity;

14 B. Take exclusive custody, control, and possession of all Assets and Documents of,  
15 or in the possession, custody, or under the control of, any Receivership Entity, wherever situated;

16 C. Take exclusive custody, control, and possession of all Documents or Assets  
17 associated with credits, debits, or charges made on behalf of any Receivership Entity, wherever  
18 situated, including reserve funds held by payment processors, credit card processors, merchant  
19 banks, acquiring banks, independent sales organizations, third party processors, payment  
20 gateways, insurance companies, or other entities;

21 D. Conserve, hold, manage, and prevent the loss of all Assets of the Receivership  
22 Entities, and perform all acts necessary or advisable to preserve the value of those Assets. The  
23 Receiver shall assume control over the income and profits therefrom and all sums of money now  
24 or hereafter due or owing to the Receivership Entities. The Receiver shall have full power to sue

1 for, collect, and receive, all Assets of the Receivership Entities and of other Persons or entities  
2 whose interests are now under the direction, possession, custody, or control of, the Receivership  
3 Entities. Provided, however, that the Receiver shall not attempt to collect any amount from a  
4 consumer if the Receiver believes the consumer's debt to the Receivership Entities has resulted  
5 from the deceptive acts or practices or other violations of law alleged in the Complaint in this  
6 matter, without prior Court approval;

7 E. Obtain, conserve, hold, manage, and prevent the loss of all Documents of the  
8 Receivership Entities, and perform all acts necessary or advisable to preserve such Documents.  
9 The Receiver shall: divert mail; preserve all Documents of the Receivership Entities that are  
10 accessible via electronic means, such as online access to financial accounts and access to  
11 electronic Documents held onsite or by Electronic Data Hosts, by changing usernames,  
12 passwords or other log-in credentials; take possession of all electronic Documents of the  
13 Receivership Entities stored onsite or remotely; take whatever steps necessary to preserve all  
14 such Documents; and obtain the assistance of the FTC's Digital Forensic Unit for the purpose of  
15 obtaining electronic Documents stored onsite or remotely.

16 F. Choose, engage, and employ attorneys, accountants, appraisers, and other  
17 independent contractors and technical specialists, as the Receiver deems advisable or necessary  
18 in the performance of duties and responsibilities under the authority granted by this Order;

19 G. Make payments and disbursements from the receivership estate that are necessary  
20 or advisable for carrying out the directions of, or exercising the authority granted by, this Order,  
21 and to incur, or authorize the making of, such agreements as may be necessary and advisable in  
22 discharging his or her duties as Receiver. The Receiver shall apply to the Court for prior  
23 approval of any payment of any debt or obligation incurred by the Receivership Entities prior to  
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1 the date of entry of this Order, except payments that the Receiver deems necessary or advisable  
2 to secure Assets of the Receivership Entities, such as rental payments;

3 H. Take all steps necessary to secure and take exclusive custody of each location  
4 from which the Receivership Entities operate their businesses. Such steps may include, but are  
5 not limited to, any of the following, as the Receiver deems necessary or advisable: (1) securing  
6 the location by changing the locks and alarm codes and disconnecting any internet access or  
7 other means of access to the computers, servers, internal networks, or other records maintained at  
8 that location; and (2) requiring any Persons present at the location to leave the premises, to  
9 provide the Receiver with proof of identification, and/or to demonstrate to the satisfaction of the  
10 Receiver that such Persons are not removing from the premises Documents or Assets of the  
11 Receivership Entities. Law enforcement personnel, including, but not limited to, police or  
12 sheriffs, may assist the Receiver in implementing these provisions in order to keep the peace and  
13 maintain security. If requested by the Receiver, the United States Marshal will provide  
14 appropriate and necessary assistance to the Receiver to implement this Order and is authorized to  
15 use any necessary and reasonable force to do so;

16 I. Take all steps necessary to prevent the modification, destruction, or erasure of any  
17 web page or website registered to and operated, in whole or in part, by Corporate Defendant and  
18 to provide access to all such web page or websites to Plaintiff's representatives, agents, and  
19 assistants, as well as Defendants and their representatives;

20 J. Enter into and cancel contracts and purchase insurance as advisable or necessary;

21 K. Prevent the inequitable distribution of Assets and determine, adjust, and protect  
22 the interests of consumers who have transacted business with the Receivership Entities;  
23  
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1 L. Make an accounting, as soon as practicable, of the Assets and financial condition  
2 of the receivership and file the accounting with the Court and deliver copies thereof to all parties;

3 M. Institute, compromise, adjust, appear in, intervene in, defend, dispose of, or  
4 otherwise become party to any legal action in state, federal or foreign courts or arbitration  
5 proceedings as the Receiver deems necessary and advisable to preserve or recover the Assets of  
6 the Receivership Entities, or to carry out the Receiver's mandate under this Order, including but  
7 not limited to, actions challenging fraudulent or voidable transfers;

8 N. Issue subpoenas to obtain Documents and records pertaining to the Receivership,  
9 and conduct discovery in this action on behalf of the receivership estate, in addition to obtaining  
10 other discovery as set forth in this Order;

11 O. Open one or more bank accounts at designated depositories for funds of the  
12 Receivership Entities. The Receiver shall deposit all funds of the Receivership Entities in such  
13 designated accounts and shall make all payments and disbursements from the receivership estate  
14 from such accounts. The Receiver shall serve copies of monthly account statements on all  
15 parties;

16 P. Maintain accurate records of all receipts and expenditures incurred as Receiver;

17 Q. Allow the Plaintiffs' representatives, agents, and assistants, as well as  
18 Defendants' representatives, reasonable access to the premises of the Receivership Entities, or  
19 any other premises where the Receivership Entities conduct business. The purpose of this access  
20 shall be to inspect and copy any and all books, records, Documents, accounts, and other property  
21 owned by, or in the possession of, the Receivership Entities or their agents. The Receiver shall  
22 have the discretion to determine the time, manner, and reasonable conditions of such access;

23  
24

1 R. Allow the Plaintiffs' representatives, agents, and assistants, as well as Corporate  
2 Defendant and its representatives reasonable access to all Documents in the possession, custody,  
3 or control of the Receivership Entities;

4 S. Cooperate with reasonable requests for information or assistance from any state or  
5 federal civil or criminal law enforcement agency;

6 T. Suspend business operations of the Receivership Entities if in the judgment of the  
7 Receiver such operations cannot be continued legally and profitably;

8 U. If the Receiver identifies a nonparty entity as a Receivership Entity, promptly  
9 notify the entity as well as the parties, and inform the entity that it can challenge the Receiver's  
10 determination by filing a motion with the Court. Provided, however, that the Receiver may delay  
11 providing such notice until the Receiver has established control of the nonparty entity and its  
12 assets and records, if the Receiver determines that notice to the entity or the parties before the  
13 Receiver establishes control over the entity may result in the destruction of records, dissipation  
14 of Assets, or any other obstruction of the Receiver's control of the entity; and

15 V. If in the Receiver's judgment the business operations cannot be continued legally  
16 and profitably, take all steps necessary to ensure that any of the Receivership Entities' web pages  
17 or websites relating to the activities alleged in the Complaint cannot be accessed by the public, or  
18 are modified for consumer education and/or informational purposes, and take all steps necessary  
19 to ensure that any telephone numbers associated with the Receivership Entities cannot be  
20 accessed by the public, or are answered solely to provide consumer education or information  
21 regarding the status of operations.

22 **XIII. TRANSFER OF RECEIVERSHIP PROPERTY TO RECEIVER**

23 **IT IS FURTHER ORDERED** that Corporate Defendant and any other Person, with  
24 possession, custody or control of property of, or records relating to, the Receivership Entities

1 shall, upon notice of this Order by personal service or otherwise, fully cooperate with and assist  
2 the Receiver in taking and maintaining possession, custody, or control of the Assets and  
3 Documents of the Receivership Entities and immediately transfer or deliver to the Receiver  
4 possession, custody, and control of, the following:

5 A. All Assets held by or for the benefit of the Receivership Entities;

6 B. All Documents or Assets associated with credits, debits, or charges made on  
7 behalf of any Receivership Entity, wherever situated, including reserve funds held by payment  
8 processors, credit card processors, merchant banks, acquiring banks, independent sales  
9 organizations, third party processors, payment gateways, insurance companies, or other entities;

10 C. All Documents of or pertaining to the Receivership Entities;

11 D. All computers, electronic devices, mobile devices and machines used to conduct  
12 the business of the Receivership Entities;

13 E. All Assets and Documents belonging to other Persons or entities whose interests  
14 are under the direction, possession, custody, or control of the Receivership Entities; and

15 F. All keys, codes, user names and passwords necessary to gain or to secure access  
16 to any Assets or Documents of or pertaining to the Receivership Entities, including access to  
17 their business premises, means of communication, accounts, computer systems (onsite and  
18 remote), Electronic Data Hosts, or other property.

19 In the event that any Person or entity fails to deliver or transfer any Asset or Document, or  
20 otherwise fails to comply with any provision of this Section, the Receiver may file an Affidavit  
21 of Non-Compliance regarding the failure and a motion seeking compliance or a contempt  
22 citation.

1                                   **XIV. PROVISION OF INFORMATION TO RECEIVER**

2                   **IT IS FURTHER ORDERED** that Corporate Defendant shall immediately provide to  
3 the Receiver:

4                   A.     A list of all Assets and accounts of the Receivership Entities that are held in any  
5 name other than the name of a Receivership Entity, or by any Person or entity other than a  
6 Receivership Entity;

7                   B.     A list of all agents, employees, officers, attorneys, servants and those Persons in  
8 active concert and participation with the Receivership Entities, or who have been associated or  
9 done business with the Receivership Entities; and

10                  C.     A description of any Documents covered by attorney-client privilege or attorney  
11 work product, including files where such Documents are likely to be located, authors or  
12 recipients of such Documents, and search terms likely to identify such electronic Documents.

13                                   **XV. COOPERATION WITH THE RECEIVER**

14                   **IT IS FURTHER ORDERED** that Corporate Defendant; Receivership Entities;  
15 Corporate Defendant's or Receivership Entities' officers, agents, employees, and attorneys, all  
16 other Persons in active concert or participation with any of them, and any other Person with  
17 possession, custody, or control of property of or records relating to the Receivership Entities who  
18 receive actual notice of this Order shall fully cooperate with and assist the Receiver. This  
19 cooperation and assistance shall include, but is not limited to, providing information to the  
20 Receiver that the Receiver deems necessary to exercise the authority and discharge the  
21 responsibilities of the Receiver under this Order; providing any keys, codes, user names and  
22 passwords required to access any computers, electronic devices, mobile devices, and machines  
23 (onsite or remotely) and any cloud account (including specific method to access account) or  
24 electronic file in any medium; advising all Persons who owe money to any Receivership Entity

1 that all debts should be paid directly to the Receiver; and transferring funds at the Receiver's  
2 direction and producing records related to the Assets and sales of the Receivership Entities.

3 **XVI. NON-INTERFERENCE WITH THE RECEIVER**

4 **IT IS FURTHER ORDERED** that Corporate Defendant; Receivership Entities;  
5 Corporate Defendant's or Receivership Entities' officers, agents, employees, attorneys, and all  
6 other Persons in active concert or participation with any of them, who receive actual notice of  
7 this Order, and any other Person served with a copy of this Order, are hereby restrained and  
8 enjoined from directly or indirectly:

9 A. Interfering with the Receiver's efforts to manage, or take custody, control, or  
10 possession of, the Assets or Documents subject to the receivership;

11 B. Transacting any of the business of the Receivership Entities;

12 C. Transferring, receiving, altering, selling, encumbering, pledging, assigning,  
13 liquidating, or otherwise disposing of any Assets owned, controlled, or in the possession or  
14 custody of, or in which an interest is held or claimed by, the Receivership Entities; or

15 D. Refusing to cooperate with the Receiver or the Receiver's duly authorized agents  
16 in the exercise of their duties or authority under any order of this Court.

17 **XVII. STAY OF ACTIONS**

18 **IT IS FURTHER ORDERED** that, except by leave of this Court, during the pendency  
19 of the receivership ordered herein, Corporate Defendant, Corporate Defendant's officers, agents,  
20 employees, attorneys, and all other Persons in active concert or participation with any of them,  
21 who receive actual notice of this Order, and their corporations, subsidiaries, divisions, or  
22 affiliates, and all investors, creditors, stockholders, lessors, customers and other Persons seeking  
23 to establish or enforce any claim, right, or interest against or on behalf of Corporate Defendant,  
24 and all others acting for or on behalf of such Persons, are hereby enjoined from taking action that

1 would interfere with the exclusive jurisdiction of this Court over the Assets or Documents of the  
2 Receivership Entities, including, but not limited to:

3 A. Filing or assisting in the filing of a petition for relief under the Bankruptcy Code,  
4 11 U.S.C. § 101, *et seq.*, or of any similar insolvency proceeding on behalf of the Receivership  
5 Entities;

6 B. Commencing, prosecuting, or continuing a judicial, administrative, or other action  
7 or proceeding against the Receivership Entities, including the issuance or employment of process  
8 against the Receivership Entities, except that such actions may be commenced if necessary to toll  
9 any applicable statute of limitations;

10 C. Filing or enforcing any lien on any asset of the Receivership Entities, taking or  
11 attempting to take possession, custody, or control of any Asset of the Receivership Entities; or  
12 attempting to foreclose, forfeit, alter, or terminate any interest in any Asset of the Receivership  
13 Entities, whether such acts are part of a judicial proceeding, are acts of self-help, or otherwise; or  
14 Provided, however, that this Order does not stay: (1) the commencement or continuation of a  
15 criminal action or proceeding; (2) the commencement or continuation of an action or proceeding  
16 by a governmental unit to enforce such governmental unit's police or regulatory power; or (3)  
17 the enforcement of a judgment, other than a money judgment, obtained in an action or  
18 proceeding by a governmental unit to enforce such governmental unit's police or regulatory  
19 power.

## 20 XVIII. COMPENSATION OF RECEIVER

21 **IT IS FURTHER ORDERED** that the Receiver and all personnel hired by the Receiver  
22 as herein authorized, including counsel to the Receiver and accountants, are entitled to  
23 reasonable compensation for the performance of duties pursuant to this Order and for the cost of  
24 actual out-of-pocket expenses incurred by them, from the Assets now held by, in the possession

1 or control of, or which may be received by, the Receivership Entities. The Receiver shall file  
2 with the Court and serve on the parties periodic requests for the payment of such reasonable  
3 compensation, with the first such request filed no more than sixty (60) days after the date of  
4 entry of this Order. The Receiver shall not increase the hourly rates used as the bases for such  
5 fee applications without prior approval of the Court.

6 **XIX. RECEIVER'S BOND**

7 **IT IS FURTHER ORDERED** that the Receiver shall file with the Clerk of this Court a  
8 bond in the sum of \$20,000 with sureties to be approved by the Court, conditioned that the  
9 Receiver will well and truly perform the duties of the office and abide by and perform all acts the  
10 Court directs. 28 U.S.C. § 754. Provided however the Receiver will not have to post a bond if a  
11 bond was submitted pursuant to the TRO.

12 **XX. IMMEDIATE ACCESS TO BUSINESS PREMISES AND RECORDS**

13 **IT IS FURTHER ORDERED** that:

14 A. In order to allow Plaintiff and the Receiver to preserve Assets and evidence  
15 relevant to this action and to expedite discovery, Plaintiff and the Receiver, and their  
16 representatives, agents, contractors, and assistants, shall have immediate access to the business  
17 premises and storage facilities, owned, controlled, or used by the Receivership Entities. Such  
18 locations include, but are not limited to, any offsite location or commercial mailbox used by the  
19 Receivership Entities. The Receiver may exclude Corporate Defendant, Receivership Entities,  
20 and their employees from the business premises during the immediate access.

21 B. Any landlord, management office, security office, or any other Person that  
22 controls access to any such business premises shall, immediately upon receiving notice of this  
23 Order, cooperate with the Receiver and take whatever steps necessary to allow the Receiver  
24 access to such business premises, and such Persons are prohibited from notifying any Defendant



1 of the existence of this Order or the Receiver's entry into the business premises until the  
2 Receiver has notified such Persons in writing that the Receiver has secured such business  
3 premises.

4 C. Plaintiff and the Receiver, and their representatives, agents, contractors, and  
5 assistants, are authorized to remove Documents from the Receivership Entities' premises in  
6 order that they may be inspected, inventoried, and copied. Plaintiff shall return any removed  
7 materials to the Receiver within five (5) business days of completing inventorying and copying,  
8 or such time as is agreed upon by Plaintiff and the Receiver;

9 D. Plaintiff's access to the Receivership Entities' Documents pursuant to this Section  
10 shall not provide grounds for any Defendant to object to any subsequent request for Documents  
11 served by Plaintiff.

12 E. Plaintiff and the Receiver, and their representatives, agents, contractors, and  
13 assistants, are authorized to obtain the assistance of federal, state and local law enforcement  
14 officers as they deem necessary to effect service and to implement peacefully the provisions of  
15 this Order;

16 F. If any Documents, computers, or electronic storage devices containing  
17 information related to the business practices or finances of the Receivership Entities are at a  
18 location other than those listed herein, including personal residence(s) of any Defendant, then,  
19 immediately upon receiving notice of this order, Defendants and Receivership Entities shall  
20 produce to the Receiver all such Documents, computers, and electronic storage devices, along  
21 with any codes or passwords needed for access. In order to prevent the destruction of computer  
22 data, upon service of this Order, any such computers or electronic storage devices shall be  
23  
24

1 powered down in the normal course of the operating system used on such devices and shall not  
2 be powered up or used until produced for copying and inspection; and

3 G. If any communications or records of any Receivership Entity are stored with an  
4 Electronic Data Host, such Entity shall, immediately upon receiving notice of this order, provide  
5 the Receiver with the username, passwords, and any other login credential needed to access the  
6 communications and records, and shall not attempt to access, or cause a third-party to attempt to  
7 access, the communications or records.

#### 8 **XXI. DISTRIBUTION OF ORDER BY CORPORATE DEFENDANT**

9 **IT IS FURTHER ORDERED** that Corporate Defendant shall immediately provide a  
10 copy of this Order to each affiliate, telemarketer, marketer, sales entity, successor, assign,  
11 member, officer, director, employee, agent, independent contractor, client, attorney, spouse,  
12 subsidiary, division, and representative of any Corporate Defendant, and shall, within ten (10)  
13 days from the date of entry of this Order, and provide Plaintiff and the Receiver with a sworn  
14 statement that this provision of the Order has been satisfied, which statement shall include the  
15 names, physical addresses, phone number, and email addresses of each such Person or entity  
16 who received a copy of the Order. Furthermore, Corporate Defendant shall not take any action  
17 that would encourage officers, agents, members, directors, employees, salespersons, independent  
18 contractors, attorneys, subsidiaries, affiliates, successors, assigns or other Persons or entities in  
19 active concert or participation with them to disregard this Order or believe that they are not  
20 bound by its provisions.

#### 21 **XXII. EXPEDITED DISCOVERY**

22 **IT IS FURTHER ORDERED** that, notwithstanding the provisions of the Fed. R. Civ. P.  
23 26(d) and (f) and 30(a)(2)(A)(iii), and pursuant to Fed. R. Civ. P. 30(a), 33, 34, and 45, Plaintiff  
24 and the Receiver are granted leave, at any time after service of this Order, to conduct limited

1 expedited discovery for the purpose of discovering: (1) the nature, location, status, and extent of  
2 Corporate Defendant's Assets; (2) the nature, location, and extent of Corporate Defendant's  
3 business transactions and operations; (3) Documents reflecting Corporate Defendant's business  
4 transactions and operations; or (4) compliance with this Order. The limited expedited discovery  
5 set forth in this Section shall proceed as follows:

6 A. Plaintiff and the Receiver may take the deposition of parties and non-parties.  
7 Forty-eight (48) hours' notice shall be sufficient notice for such depositions. The limitations and  
8 conditions set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) of the Federal Rules of Civil Procedure  
9 regarding subsequent depositions of an individual shall not apply to depositions taken pursuant  
10 to this Section. Any such deposition taken pursuant to this Section shall not be counted towards  
11 the deposition limit set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) and depositions may be taken  
12 by telephone or other remote electronic means;

13 B. Plaintiff and the Receiver may serve upon parties requests for production of  
14 Documents or inspection that require production or inspection within five (5) days of service,  
15 provided, however, that three (3) days of notice shall be deemed sufficient for the production of  
16 any such Documents that are maintained or stored only in an electronic format.

17 C. Plaintiff and the Receiver may serve upon parties interrogatories that require  
18 response within five (5) days after Plaintiff serves such interrogatories;

19 D. The Plaintiff and the Receiver may serve subpoenas upon non-parties that direct  
20 production or inspection within five (5) days of service.

21 E. Service of discovery upon a party to this action, taken pursuant to this Section,  
22 shall be sufficient if made by facsimile, email, or by overnight delivery.  
23  
24

1 F. Any expedited discovery taken pursuant to this Section is in addition to, and is not  
2 subject to, the limits on discovery set forth in the Federal Rules of Civil Procedure and the Local  
3 Rules of this Court. The expedited discovery permitted by this Section does not require a  
4 meeting or conference of the parties, pursuant to Rules 26(d) & (f) of the Federal Rules of Civil  
5 Procedure.

6 **XXIII. SERVICE OF THIS ORDER**

7 **IT IS FURTHER ORDERED** that copies of this Order may be served by any means,  
8 including facsimile transmission, electronic mail or other electronic messaging, personal or  
9 overnight delivery, U.S. Mail or FedEx, by agents and employees of Plaintiff, by any law  
10 enforcement agency, or by private process server, upon Corporate Defendant or any Person  
11 (including any financial institution) that may have possession, custody or control of any Asset or  
12 Document of Corporate Defendant, or that may be subject to any provision of this Order  
13 pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure. For purposes of this Section,  
14 service upon any branch, subsidiary, affiliate or office of any entity shall effect service upon the  
15 entire entity.

16 **XXIV. CORRESPONDENCE AND SERVICE ON PLAINTIFF**

17 **IT IS FURTHER ORDERED** that, for the purpose of this Order, all correspondence  
18 and service of pleadings on Plaintiff shall be addressed to:

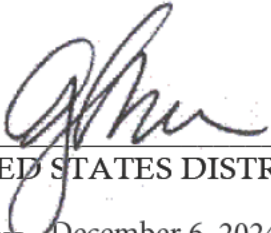
19 John O’Gorman, 1999 Bryan Street, Suite 2150, Dallas, TX 75201, Phone Number: (202) 758-  
20 7704, Fax Number: (214) 953-3079, Email Address: jogorman@ftc.gov

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**XXV. RETENTION OF JURISDICTION**

**IT IS FURTHER ORDERED** that this Court shall retain jurisdiction of this matter for all purposes.

**IT IS SO ORDERED**

  
\_\_\_\_\_  
UNITED STATES DISTRICT JUDGE  
DATED: December 6, 2024

**FEDERAL TRADE COMMISSION**  
**FINANCIAL STATEMENT OF CORPORATE DEFENDANT**

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**Instructions:**

1. Complete all items. Enter “None” or "N/A" (“Not Applicable”) where appropriate. If you cannot fully answer a question, explain why.
2. The font size within each field will adjust automatically as you type to accommodate longer responses.
3. In completing this financial statement, “the corporation” refers not only to this corporation but also to each of its predecessors that are not named defendants in this action.
4. When an Item asks for information about assets or liabilities “held by the corporation,” include ALL such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.
5. Attach continuation pages as needed. On the financial statement, state next to the Item number that the Item is being continued. On the continuation page(s), identify the Item number being continued.
6. Type or print legibly.
7. An officer of the corporation must sign and date the completed financial statement on the last page and initial each page in the space provided in the lower right corner.

**Penalty for False Information:**

Federal law provides that any person may be imprisoned for not more than five years, fined, or both, if such person:

- (1) “in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry” (18 U.S.C. § 1001);
- (2) “in any . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true” (18 U.S.C. § 1621); or
- (3) “in any (. . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code) in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information . . . knowing the same to contain any false material declaration.” (18 U.S.C. § 1623)

For a felony conviction under the provisions cited above, federal law provides that the fine may be not more than the greater of (i) \$250,000 for an individual or \$500,000 for a corporation, or (ii) if the felony results in pecuniary gain to any person or pecuniary loss to any person other than the defendant, the greater of twice the gross gain or twice the gross loss. 18 U.S.C. § 3571.

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**BACKGROUND INFORMATION**

**Item 1. General Information**

Corporation's Full Name \_\_\_\_\_

Primary Business Address \_\_\_\_\_ From (Date) \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

E-Mail Address \_\_\_\_\_ Internet Home Page \_\_\_\_\_

All other current addresses & previous addresses for past five years, including post office boxes and mail drops:

Address \_\_\_\_\_ From/Until \_\_\_\_\_

Address \_\_\_\_\_ From/Until \_\_\_\_\_

Address \_\_\_\_\_ From/Until \_\_\_\_\_

All predecessor companies for past five years:

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

Name & Address \_\_\_\_\_ From/Until \_\_\_\_\_

**Item 2. Legal Information**

Federal Taxpayer ID No. \_\_\_\_\_ State & Date of Incorporation \_\_\_\_\_

State Tax ID No. \_\_\_\_\_ State \_\_\_\_\_ Profit or Not For Profit \_\_\_\_\_

Corporation's Present Status: Active \_\_\_\_\_ Inactive \_\_\_\_\_ Dissolved \_\_\_\_\_

If Dissolved: Date dissolved \_\_\_\_\_ By Whom \_\_\_\_\_

Reasons \_\_\_\_\_

Fiscal Year-End (Mo./Day) \_\_\_\_\_ Corporation's Business Activities \_\_\_\_\_

**Item 3. Registered Agent**

Name of Registered Agent \_\_\_\_\_

Address \_\_\_\_\_ Telephone No. \_\_\_\_\_

**Item 4. Principal Stockholders**

List all persons and entities that own at least 5% of the corporation's stock.

<u>Name &amp; Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____

**Item 5. Board Members**

List all members of the corporation's Board of Directors.

<u>Name &amp; Address</u>	<u>% Owned</u>	<u>Term (From/Until)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Item 6. Officers**

List all of the corporation's officers, including *de facto* officers (individuals with significant management responsibility whose titles do not reflect the nature of their positions).

<u>Name &amp; Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____



**Item 7. Businesses Related to the Corporation**

List all corporations, partnerships, and other business entities in which this corporation has an ownership interest.

<u>Name &amp; Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

State which of these businesses, if any, has ever transacted business with the corporation \_\_\_\_\_

**Item 8. Businesses Related to Individuals**

List all corporations, partnerships, and other business entities in which the corporation’s principal stockholders, board members, or officers (i.e., the individuals listed in Items 4 - 6 above) have an ownership interest.

<u>Individual’s Name</u>	<u>Business Name &amp; Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

State which of these businesses, if any, have ever transacted business with the corporation \_\_\_\_\_

**Item 9. Related Individuals**

List all related individuals with whom the corporation has had any business transactions during the three previous fiscal years and current fiscal year-to-date. A “related individual” is a spouse, sibling, parent, or child of the principal stockholders, board members, and officers (i.e., the individuals listed in Items 4 - 6 above).

<u>Name and Address</u>	<u>Relationship</u>	<u>Business Activities</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Item 10. Outside Accountants**

List all outside accountants retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>	<u>CPA/PA?</u>

**Item 11. Corporation’s Recordkeeping**

List all individuals within the corporation with responsibility for keeping the corporation’s financial books and records for the last three years.

<u>Name, Address, &amp; Telephone Number</u>	<u>Position(s) Held</u>

**Item 12. Attorneys**

List all attorneys retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>

**Item 13. Pending Lawsuits Filed by the Corporation**

List all pending lawsuits that have been filed by the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments or settlements in favor of the corporation in Item 25).

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

**Item 14. Current Lawsuits Filed Against the Corporation**

List all pending lawsuits that have been filed against the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments, settlements, or orders in Items 26 - 27).

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_

Docket No. \_\_\_\_\_ Relief Requested \_\_\_\_\_ Nature of Lawsuit \_\_\_\_\_

\_\_\_\_\_ Status \_\_\_\_\_

**Item 15. Bankruptcy Information**

List all state insolvency and federal bankruptcy proceedings involving the corporation.

Commencement Date \_\_\_\_\_ Termination Date \_\_\_\_\_ Docket No. \_\_\_\_\_

If State Court: Court & County \_\_\_\_\_ If Federal Court: District \_\_\_\_\_

Disposition \_\_\_\_\_

**Item 16. Safe Deposit Boxes**

List all safe deposit boxes, located within the United States or elsewhere, held by the corporation, or held by others for the benefit of the corporation. *On a separate page, describe the contents of each box.*

<u>Owner's Name</u>	<u>Name &amp; Address of Depository Institution</u>	<u>Box No.</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**FINANCIAL INFORMATION**

**REMINDER: When an Item asks for information about assets or liabilities “held by the corporation,” include ALL such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.**

**Item 17. Tax Returns**

List all federal and state corporate tax returns filed for the last three complete fiscal years. *Attach copies of all returns.*

<u>Federal/ State/Both</u>	<u>Tax Year</u>	<u>Tax Due Federal</u>	<u>Tax Paid Federal</u>	<u>Tax Due State</u>	<u>Tax Paid State</u>	<u>Preparer's Name</u>
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____

**Item 18. Financial Statements**

List all financial statements that were prepared for the corporation's last three complete fiscal years and for the current fiscal year-to-date. *Attach copies of all statements, providing audited statements if available.*

<u>Year</u>	<u>Balance Sheet</u>	<u>Profit &amp; Loss Statement</u>	<u>Cash Flow Statement</u>	<u>Changes in Owner's Equity</u>	<u>Audited?</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Item 19. Financial Summary**

For each of the last three complete fiscal years and for the current fiscal year-to-date for which the corporation has not provided a profit and loss statement in accordance with Item 18 above, provide the following summary financial information.

	<u>Current Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>3 Years Ago</u>
<u>Gross Revenue</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Expenses</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Net Profit After Taxes</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Payables</u>	\$ _____			
<u>Receivables</u>	\$ _____			

**Item 20. Cash, Bank, and Money Market Accounts**

List cash and all bank and money market accounts, including but not limited to, checking accounts, savings accounts, and certificates of deposit, held by the corporation. The term "cash" includes currency and uncashed checks.

Cash on Hand \$ \_\_\_\_\_ Cash Held for the Corporation's Benefit \$ \_\_\_\_\_

<u>Name &amp; Address of Financial Institution</u>	<u>Signator(s) on Account</u>	<u>Account No.</u>	<u>Current Balance</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**Item 21. Government Obligations and Publicly Traded Securities**

List all U.S. Government obligations, including but not limited to, savings bonds, treasury bills, or treasury notes, held by the corporation. Also list all publicly traded securities, including but not limited to, stocks, stock options, registered and bearer bonds, state and municipal bonds, and mutual funds, held by the corporation.

Issuer \_\_\_\_\_ Type of Security/Obligation \_\_\_\_\_

No. of Units Owned \_\_\_\_\_ Current Fair Market Value \$ \_\_\_\_\_ Maturity Date \_\_\_\_\_

Issuer \_\_\_\_\_ Type of Security/Obligation \_\_\_\_\_

No. of Units Owned \_\_\_\_\_ Current Fair Market Value \$ \_\_\_\_\_ Maturity Date \_\_\_\_\_

**Item 22. Real Estate**

List all real estate, including leaseholds in excess of five years, held by the corporation.

Type of Property \_\_\_\_\_ Property's Location \_\_\_\_\_

Name(s) on Title and Ownership Percentages \_\_\_\_\_

Current Value \$ \_\_\_\_\_ Loan or Account No. \_\_\_\_\_

Lender's Name and Address \_\_\_\_\_

Current Balance On First Mortgage \$ \_\_\_\_\_ Monthly Payment \$ \_\_\_\_\_

Other Loan(s) (describe) \_\_\_\_\_ Current Balance \$ \_\_\_\_\_

Monthly Payment \$ \_\_\_\_\_ Rental Unit? \_\_\_\_\_ Monthly Rent Received \$ \_\_\_\_\_

Type of Property \_\_\_\_\_ Property's Location \_\_\_\_\_

Name(s) on Title and Ownership Percentages \_\_\_\_\_

Current Value \$ \_\_\_\_\_ Loan or Account No. \_\_\_\_\_

Lender's Name and Address \_\_\_\_\_

Current Balance On First Mortgage \$ \_\_\_\_\_ Monthly Payment \$ \_\_\_\_\_

Other Loan(s) (describe) \_\_\_\_\_ Current Balance \$ \_\_\_\_\_

Monthly Payment \$ \_\_\_\_\_ Rental Unit? \_\_\_\_\_ Monthly Rent Received \$ \_\_\_\_\_

**Item 23. Other Assets**

List all other property, by category, with an estimated value of \$2,500 or more, held by the corporation, including but not limited to, inventory, machinery, equipment, furniture, vehicles, customer lists, computer software, patents, and other intellectual property.

<u>Property Category</u>	<u>Property Location</u>	<u>Acquisition Cost</u>	<u>Current Value</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

**Item 24. Trusts and Escrows**

List all persons and other entities holding funds or other assets that are in escrow or in trust for the corporation.

<u>Trustee or Escrow Agent's Name &amp; Address</u>	<u>Description and Location of Assets</u>	<u>Present Market Value of Assets</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____



**Item 25. Monetary Judgments and Settlements Owed To the Corporation**

List all monetary judgments and settlements, recorded and unrecorded, owed to the corporation.

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Item 26. Monetary Judgments and Settlements Owed By the Corporation**

List all monetary judgments and settlements, recorded and unrecorded, owed by the corporation.

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

Opposing Party's Name & Address \_\_\_\_\_

Court's Name & Address \_\_\_\_\_ Docket No. \_\_\_\_\_

Nature of Lawsuit \_\_\_\_\_ Date of Judgment \_\_\_\_\_ Amount \$ \_\_\_\_\_

**Item 27. Government Orders and Settlements**

List all existing orders and settlements between the corporation and any federal or state government entities.

Name of Agency \_\_\_\_\_ Contact Person \_\_\_\_\_

Address \_\_\_\_\_ Telephone No. \_\_\_\_\_

Agreement Date \_\_\_\_\_ Nature of Agreement \_\_\_\_\_

**Item 28. Credit Cards**

List all of the corporation’s credit cards and store charge accounts and the individuals authorized to use them.

Name of Credit Card or Store

Names of Authorized Users and Positions Held

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**Item 29. Compensation of Employees**

List all compensation and other benefits received from the corporation by the five most highly compensated employees, independent contractors, and consultants (other than those individuals listed in Items 5 and 6 above), for the two previous fiscal years and current fiscal year-to-date. “Compensation” includes, but is not limited to, salaries, commissions, consulting fees, bonuses, dividends, distributions, royalties, pensions, and profit sharing plans. “Other benefits” include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____

**Item 30. Compensation of Board Members and Officers**

List all compensation and other benefits received from the corporation by each person listed in Items 5 and 6, for the current fiscal year-to-date and the two previous fiscal years. “Compensation” includes, but is not limited to, salaries, commissions, consulting fees, dividends, distributions, royalties, pensions, and profit sharing plans. “Other benefits” include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	
	\$ _____	\$ _____	\$ _____	

**Item 31. Transfers of Assets Including Cash and Property**

List all transfers of assets over \$2,500 made by the corporation, other than in the ordinary course of business, during the previous three years, by loan, gift, sale, or other transfer.

<u>Transferee’s Name, Address, &amp; Relationship</u>	<u>Property Transferred</u>	<u>Aggregate Value</u>	<u>Transfer Date</u>	<u>Type of Transfer (e.g., Loan, Gift)</u>
		\$ _____		
		\$ _____		
		\$ _____		
		\$ _____		
		\$ _____		



Form **4506**

### Request for Copy of Tax Return

(January 2024)

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506, visit [www.irs.gov/form4506](http://www.irs.gov/form4506).**

OMB No. 1545-0429

Department of the Treasury  
Internal Revenue Service

**Tip: Get faster service:** Online at [www.irs.gov](http://www.irs.gov), **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use [Get Transcript](#) to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

<b>1a</b> Name shown on tax return. If a joint return, enter the name shown first.	<b>1b</b> First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
<b>2a</b> If a joint return, enter spouse's name shown on tax return.	<b>2b</b> Second social security number or individual taxpayer identification number if joint tax return
<b>3</b> Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions).	
<b>4</b> Previous address shown on the last return filed if different from line 3 (see instructions).	
<b>5</b> If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

**Caution:** If the tax return is being sent to the third party, ensure that lines 5 through 7 are completed before signing. (see instructions).

**6 Tax return requested.** Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ \_\_\_\_\_

**Note:** If the copies must be certified for court or administrative proceedings, check here

**7 Year or period requested.** Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions).

____ / ____ / ____	____ / ____ / ____	____ / ____ / ____	____ / ____ / ____
____ / ____ / ____	____ / ____ / ____	____ / ____ / ____	____ / ____ / ____

<b>8 Fee.</b> There is a \$30 fee for each return requested. <b>Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order</b>	
<b>a</b> Cost for each return . . . . .	\$ 30.00
<b>b</b> Number of returns requested on line 7 . . . . .	
<b>c</b> Total cost. Multiply line 8a by line 8b . . . . .	\$

**9** If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

**Caution:** Do not sign this form unless all applicable lines have been complete

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

**Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506. See instructions**

Phone number of taxpayer on line 1a or 2a

<b>Sign Here</b>	▶ <b>Signature</b> (see instructions)	Date
	▶ Print/Type name	Title (if line 1a above is a corporation, partnership, estate, or trust)
	▶ <b>Spouse's signature</b>	Date
	▶ Print/Type name	

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about Form 4506 and its instructions, go to [www.irs.gov/form4506](http://www.irs.gov/form4506).

**General Instructions**

**Caution:** Do not sign this form unless all applicable lines, including lines 5 through 7, have been completed.

**Designated Recipient Notification.** Internal Revenue Code, Section 6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

**Taxpayer Notification.** Internal Revenue Code, Section 6103(c), limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

**Purpose of form.** Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

**How long will it take?** It may take up to 75 calendar days for us to process your request.

**Where to file.** Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year or period and the chart below shows two different addresses, send your request based on the address of your most recent return.

**Chart for individual returns (Form 1040 series)**

**If you filed an individual return and lived in:**

**Mail to:**

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
Stop 6716 AUSC  
Austin, TX 73301

Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Vermont, Virginia, Wisconsin

Internal Revenue Service  
RAIVS Team  
Stop 6705 S-2  
Kansas City, MO 64999

Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

**Chart for all other returns**

**For returns not in Form 1040 series, if the address on the return was in:**

**Mail to:**

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service  
RAIVS Team  
Stop 6705 S-2  
Kansas City, MO 64999

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service  
RAIVS Team  
P.O. Box 9941  
Mail Stop 6734  
Ogden, UT 84409

**Specific Instructions**

**Line 1b.** Enter the social security number (SSN) or individual taxpayer identification number (ITIN) for the individual listed on line 1a, or enter the employer identification number (EIN) for the business listed on line 1a. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 3.** Enter your current address. If you use a P.O. box, please include it on this line 3.

**Line 4.** Enter the address shown on the last return filed if different from the address entered on line 3.

**Note.** If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party – Business, with Form 4506.

**Line 7.** Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 return, or 03/31/2017 for a first quarter Form 941 return.

**Signature and date.** Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines, including lines 5 through 7, are completed before signing.



You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

**Individuals.** Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506 but must provide documentation to support the requester's right to receive the information.

**Partnerships.** Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

**All others.** See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Note:** If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

**Signature by a representative.** A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5a. Form 2848 showing the delegation must be attached to Form 4506.

**Privacy Act and Paperwork Reduction Act**

**Notice.** We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.

CONSENT TO RELEASE FINANCIAL RECORDS

I, \_\_\_\_\_ of \_\_\_\_\_, (City, State), do hereby direct any bank, saving and loan association, credit union, depository institution, finance company, commercial lending company, credit card processor, credit card processing entity, automated clearing house, network transaction processor, bank debit processing entity, brokerage house, escrow agent, money market or mutual fund, title company, commodity trading company, trustee, or person that holds, controls, or maintains custody of assets, wherever located, that are owned or controlled by me or at which there is an account of any kind upon which I am authorized to draw, and its officers, employees, and agents, to disclose all information and deliver copies of all documents of every nature in its possession or control which relate to the said accounts to any attorney of the Federal Trade Commission, and to give evidence relevant thereto, in the matter of [ ], now pending in the United States District Court of [ ], and this shall be irrevocable authority for so doing.

This direction is intended to apply to the laws of countries other than the United States of America which restrict or prohibit disclosure of bank or other financial information without the consent of the holder of the account, and shall be construed as consent with respect hereto, and the same shall apply to any of the accounts for which I may be a relevant principal.

Dated: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_