

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF OHIO

UNITED STATES	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:05CV2868
	)	
JOSEPH FLICKINGER,	)	
individually and dba	)	
AMERICAN FINANCIAL and	)	
UNITED AMERICAN WORKFORCE,	)	
	)	
and	)	
	)	
EDWARD FLICKINGER, individually	)	
and dba FLICKINGER ENTERPRISES—	)	
TAX LAW SPECIALISTS and UNITED	)	
AMERICAN WORKFORCE,	)	
	)	
Defendants.	)	

**Permanent Injunction by Default**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against the defendant, Joseph Flickinger. After personal service, Flickinger failed to answer or otherwise respond to the complaint. The allegations in the complaint, deemed admitted as a function of the entry of default against Flickinger, establish that a permanent injunction under sections 7408, 7407, and 7402 of the Internal Revenue Code (I.R.C.) (26 U.S.C.) is necessary and appropriate for the enforcement of the internal revenue laws.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402 and 7408.

2. Flickinger and his agents, servants, employees, attorneys, and all persons in active concert or participation with him who receive actual notice of this Order are enjoined under 26 U.S.C. §§ 7402 and 7408 from:

- A. Organizing, promoting, marketing, or selling (or assisting therein) any tax shelter, plan, or arrangement, including but not limited to those sold by the American Financial, United American Workforce, and affiliated entities, or any other tax shelter, plan or arrangement that incites or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities or unlawfully claim improper tax refunds;
- B. Engaging in any conduct subject to penalty under 26 U.S.C. § 6700, *i.e.*, making or furnishing, in connection with the organization or sale of a tax shelter, plan, or arrangement, a statement he knows or has reason to know is false or fraudulent as to any material matter;
- C. Engaging in any conduct subject to penalty under 26 U.S.C. § 6701, *i.e.*, assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which he knows will (if so used) result in the understatement of another person's income tax liability;
- D. Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, *i.e.*, preparing any part of a return or claim for refund that includes an unrealistic position;
- E. Engaging in any conduct subject to penalty under 26 U.S.C. § 6695;
- F. Preparing or filing federal income tax returns for others;
- G. Engaging in any other conduct subject to penalty under the Internal Revenue Code or that interferes with the administration and enforcement of the internal revenue laws; and
- H. Misrepresenting any of the terms of this Order.

3. Flickinger shall turn over to the United States within 14 days of the entry of this

