

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

UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

Case 1:07-CV-747

SMART TAX OF GEORGIA, INC.,)

d/b/a Jackson Hewitt Tax Service,)

FARRUKH SOHAIL,)

STEVEN EVERLY,)

HILEAH BRAXTON, and)

TAMIKA DONALDSON,)

Defendants.)

**STIPULATED CONSENT INJUNCTION AS TO
DEFENDANTS SMART TAX OF GEORGIA, INC. AND SOHAIL**

Plaintiff United States of America, defendant Farrukh Sohail and defendant Smart Tax of Georgia, Inc., (“defendants”) stipulate as follows:

1. Defendants waive the entry of findings of fact and conclusions of law.
2. Defendants understand that this stipulated consent injunction constitutes the final judgment in this matter as to them, and waive any and all right to appeal from this judgment.
3. Defendants consent to the entry of this Injunction without further notice and agree to be bound by its terms. Defendants understand and agree that the

Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340; 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408;
2. The defendants have consented to the entry of this injunction and agree to be bound by its terms;
3. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, defendant Smart Tax of Georgia, Inc., is permanently enjoined from acting as a federal income tax return preparer or otherwise preparing or filing federal income tax returns for others;
4. Pursuant to 26 U.S.C. §§ 7402(a) and 7407 Defendant Farrukh Sohail is enjoined, for a period of five years, beginning on the date of entry of this Order, from acting as a federal income tax return preparer or otherwise preparing or filing federal income tax returns for anyone other than himself, his wife, and any corporation that he owns;
5. Pursuant to 26 U.S.C. §§ 7402(a) and 7407 Defendant Farrukh Sohail is permanently enjoined from:

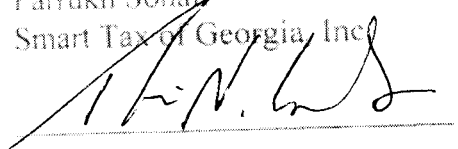
- (1) preparing or assisting in the preparation or filing of tax returns for others that he knows will result in the understatement of any tax liability;
- (2) understating customers' tax liabilities as subject to penalty under Internal Revenue Code ("IRC") § 6694;
- (3) knowingly and intentionally instructing or advising taxpayers to understate their federal tax liabilities;
- (4) engaging in any other activity subject to penalty under IRC § 6694;
- (5) engaging in any activity subject to penalty under IRC § 6695, including failing to act with due diligence when claiming the Earned Income Tax Credit on returns; and
- (6) engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

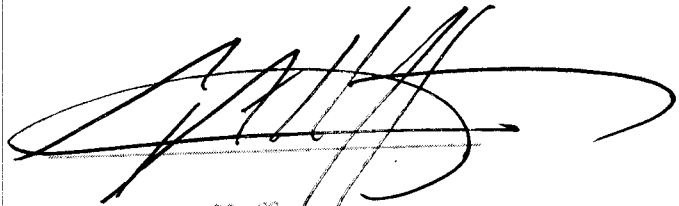
6. The Court shall retain jurisdiction over this matter and defendants for the purpose of enforcing this injunction.

7. The United States is granted the right to conduct limited discovery for the purpose of monitoring defendants' compliance with this injunction.

Consented and Agreed to:


Farrukh Sohail
Smart Tax of Georgia, Inc.


Robin Loeb
Garland, Samuel, & Loeb
31531 Maple Drive, NE
Atlanta, GA 30305
Telephone: (404) 262-2225
Counsel for Farrukh Sohail and Smart Tax
of Georgia, Inc.



Grayson A. Hoffman
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Ben Franklin Station
Washington, DC 20044
Telephone: (202) 616-2904
Facsimile: (202) 514-6770
Grayson.A.Hoffman@usdoj.gov
VA Bar # 73726

SO ORDERED, this _____ day of _____, 2007

CLARENCE COOPER
UNITED STATES DISTRICT JUDGE