

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case Number: 07-61123-CIV-COHN/SELTZER

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
JOSHUA CHIKUDO, individually and)
doing business as QUICK RETURN TAX)
SERVICES, and INCOME TAX)
SERVICES,)
Defendant.)
_____)

STIPULATED ORDER OF PERMANENT INJUNCTION

The United States has filed a complaint for permanent injunction under 26 U.S.C. §§ 7407, 7408 and 7402(a) against Joshua Chikudo, individually and doing business as Quick Return Tax Services, and Income Tax Services.

Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendant understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.

Defendant consents to the entry of this permanent injunction without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understands that if he violates the injunction, he may be subject to civil and criminal sanctions for contempt of court. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from

assessing penalties against Chikudo for asserted violations of the Internal Revenue Code nor precludes Chikudo from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that defendant Joshua Chikudo, individually and doing business as Quick Return Tax Services, and Income Tax Services, and his representatives, agents, servants, employees, and anyone in active concert or participation with him, is **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- A. acting as federal income tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns or other tax forms for any person or entity other than himself, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- B. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents or forms for others;
- C. organizing or selling tax shelters, plans, or arrangements that advise or assist taxpayers to attempt to understate their federal tax liabilities or evade the assessment or collection of their correct federal tax;
- D. understating customers' liabilities as subject to penalty under IRC § 6694;
- E. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and
- F. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

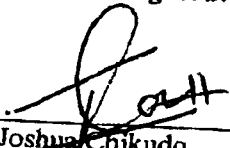
IT IS FURTHER ORDERED that Defendant Chikudo must mail a copy of this injunction and a copy of the complaint to all persons for whom he has prepared a federal tax return or form since January 1, 2004. Defendant must mail the copies within 15 days of the date of this Order and must file with the Court a sworn certificate stating that he has complied with this requirement. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures;

IT IS FURTHER ORDERED that Defendant Chikudo produce to counsel for the United States within 15 days of the date of this Order a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he has prepared federal tax returns, forms, or claims for refund since January 1, 2004;

IT IS FURTHER ORDERED that Clerk shall close this case, however, the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Chikudo's compliance with this injunction.

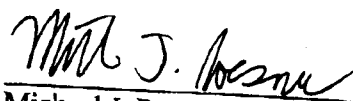
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Seen and Agreed:



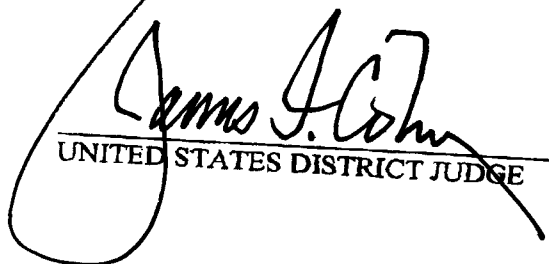
Joshua Chikudo
210 Lake Pointe Drive, Apt. 203
Fort Lauderdale, Florida 33309-3542
Pro Se Defendant

Prepared by:



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SO ORDERED this 15th day of OCTOBER, 2007.



UNITED STATES DISTRICT JUDGE