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OCT 2 2007

By: *[Signature]*
JAMES NICHOLSON, Clerk
Deputy Clerk

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, and)

STEVEN EVERLY,)

Defendants.)

**STIPULATED CONSENT INJUNCTION AS TO
DEFENDANT STEVEN EVERLY**

Plaintiff United States of America and defendant Steve Everly ("defendant"
or "Everly") stipulate as follows:

1. Defendant does not admit any of the allegations in the complaint, and waives the entry of findings of fact and conclusions of law.
2. Defendant understands that this stipulated consent injunction constitutes the final judgment in this matter as to him, and waives any and all right to appeal from this judgment.
3. Defendant consents to the entry of this Injunction without further notice and agrees to be bound by its terms. Defendant understands and agrees 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 defendant has consented to the entry of this injunction and agrees to be bound by its terms;
3. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, Defendant Steven Everly 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;

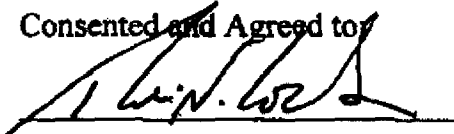
- (5) engaging in any activity subject to penalty under IRC § 6695, including failing to act with due diligence when claiming the Earned Income Tax Credit on returns; and
- (6) engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

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

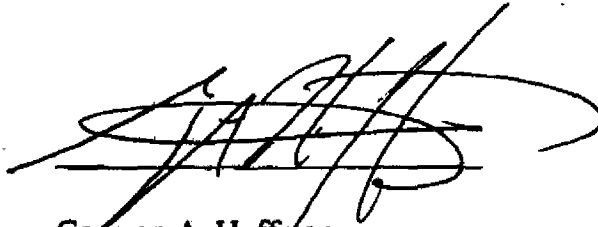
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5. The United States is granted the right to conduct limited discovery for the purpose of monitoring defendant's compliance with this injunction.

Consented and Agreed to




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SO ORDERED, this 2nd day of October, 2007



CLARENCE COOPER
UNITED STATES DISTRICT JUDGE