

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA : CIVIL ACTION
 :
 v. :
 :
 CHALAMAR MUHAMMAD, et al. : NO. 08-5745

PERMANENT INJUNCTION

AND NOW, this 11th day of February, 2009, based on the facts set forth in the complaint and admitted as a result of the entry of default, and after review of the government's memorandum of law, it is hereby ORDERED that:

(1) Defendants Chalamar Muhammad and Curtis Muhammad, individually and doing business as WFM Business Management Solutions, WFM Business Consulting Services, Inc., WFM Business Management Systems, Inc., Business Management Solutions, Business Management Consulting Services, Tax Preparation and Financial Services, WFM Tax Planning & Financial Services, Inc., CDC Tax Preparation & Financial Services, CDC Financial Services and CDC Financial Planning and Tax Preparation Company, and all those in concert with them, are permanently enjoined from:

(a) Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than himself or herself;

(b) Appearing as a representative on behalf of any person or organization whose tax liabilities are

under examination or investigation by the Internal Revenue Service;

(c) Preparing or filing, or assisting in the preparation or filing of tax returns or other related forms or documents for others;

(d) Filing (or helping or soliciting others to file) tax returns for others through the Internal Revenue Service E-File program or any other IRS service or program by which one electronically files tax returns;

(e) Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns for others through the Internal Revenue Service E-File program or any other IRS service or program by which one electronically files tax returns;

(f) Instructing or advising customers, or assisting in the instruction or advice to customers to understate their federal tax liabilities;

(g) Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision in the Internal Revenue Code;

(h) Engaging in conduct designed or intended to, or having the effect of, obstructing or delaying any Internal Revenue Service investigation or audit; and

(i) Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

(2) Defendants Chalamar and Curtis Muhammad are ORDERED to produce to counsel for the United States within 20 days of the entry of this Order a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all of the customers who, for any of the tax years 2005 to the present, have used the tax preparation services of the Muhammads' business as it is known under any of its names, including WFM Business Management Systems, Inc., WFM Business Consulting Services Inc., WFM Business Management Solutions, Inc., WFM Tax Planning & Financial Services, Inc., Business Management Solutions, Business Management Consulting Services, Tax Preparation and Financial Services, CDC Tax Preparation and Financial Services, CDC Financial Planning and Tax Preparation Company, and CDC Financial Services.

(3) Defendants Chalamar and Curtis Muhammad are ORDERED to contact at their own expense by mail (or by e-mail, if a mailing address is unknown) all of their customers who, for any of the tax years 2005 to the present, have used the tax preparation services of the Muhammads' business as it is known under any of its names and inform those individuals of the court's findings and attach a copy of the permanent injunction, to post a copy of the permanent injunction on the defendants'

website (www.cdctaxpreparation.com), and to file with the court, within 20 days of the date of this Order, a certification signed under penalty of perjury that they have done so.

(4) The United States may engage in full post-judgment discovery to monitor compliance with the injunction.

(5) The court shall retain jurisdiction over these defendants and this action for purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

BY THE COURT:

/s/ Harvey Bartle III
HARVEY BARTLE III C.J.