

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 3:07-cv-391
	)	
KODJOVI RAPHAEL TOTOU;	)	
individually and d/b/a	)	
QUEEN CITY TAX SERVICE	)	
	)	
Defendant.	)	
_____	)	

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION  
AGAINST DEFENDANT KODJOVI RAPHAEL TOTOU**

Plaintiff United States of America and defendant Kodjovi Raphael Totou (Totou)

stipulate the following:

1. The United States has filed a complaint for Permanent Injunction under 26 U.S.C. §§ 7402(a) and 7407 against Totou, individually and doing business as Queen City Tax Services.
2. Totou admits that the Court has jurisdiction over him and over the subject matter of this action.
3. Totou waives the entry of findings of facts and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.
4. Totou consents to the entry of this Stipulated Judgment of Permanent Injunction, and enters into the same voluntarily.

5. Totou understands that this permanent injunction constitutes the final judgment in this matter, and he waives the right to appeal from this judgment.
6. Totou consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Totou understands that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Judgment of Permanent Injunction, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned.
7. Totou acknowledges that he has engaged in conduct subject to penalty under 26 U.S.C. § 6694.
8. Totou acknowledges that entry of this Stipulated Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, Title 26 of the United States Code, nor precludes him from contesting such taxes, interest, or penalties.

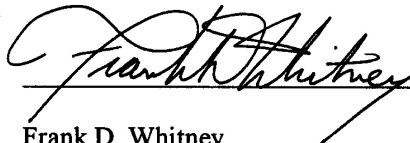

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

9. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408;
10. Kodjovi Raphael Totou, doing business as Queen City Tax Services, has engaged in conduct subject to penalty under 26 U.S.C. § 6694.
11. Totou consents to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms; and

12. It is HEREBY ORDERED that Totou, pursuant to 26 U.S.C. §§7402(a) and 7407, is PERMANENTLY ENJOINED from:
  - a. preparing or filing (or helping to prepare or file) federal tax returns, or requesting or directing the preparation and/or filing of federal tax returns, for any person or entity other than himself;
  - b. appearing as a representative on behalf of any person or organization before the Internal Revenue Service;
  - c. understating taxpayers' liabilities as subject to penalty under IRC §6694;
  - d. engaging in any other activity subject to penalty under IRC §§6694, 6695, 6701, or any other penalty provision of the Internal Revenue Code; and
  - e. engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
13. It is further ORDERED that, within eleven days of the entry of this order, Totou contact by mail all persons for whom he has prepared a federal tax return since April 21, 2005, and inform them of the entry of this Stipulated Judgment of Permanent Injunction and enclose a copy of said injunction;
14. It is further ORDERED that, within eleven days of the entry of this order, Totou produce to counsel for the United States a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom Totou prepared federal tax returns and/or claims for refund since April 21, 2005;

15. The Court shall retain jurisdiction over this matter and Totou for the purpose of enforcing this permanent injunction; and
16. The United States may engage in post-judgment discovery for the purpose of monitoring Totou's compliance with this injunction.

Signed: May 14, 2008

  
Frank D. Whitney  
United States District Judge 

Consented and Agreed to:

/s/ Kodjovi Raphael Totou  
Kodjovi Raphael Totou  
Defendant

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