

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA, e)	
) e	Case No. 1:24-cv-00070 e
Plaintiff, e) e	District Judge Timothy Black e
) e	Magistrate Judge Karen L. Litkovitz e
v.)	
)	
EMMANUEL B. ANTWI,)	
MANNY TRAVEL AGENCY & e)	
BUSINESS SERVICES INC., and)	
MANNY FINANCIAL, INSURANCE &)	
ACCOUNTING FIRM, LLC, e)	
)	
Defendants. e)	

STIPULATED ORDER AND JUDGMENT OF PERMANENT INJUNCTION

Plaintiff the United States of America and Defendants Emmanuel B. Antwi, Manny e
Travel Agency & Business Services Inc., and Manny Financial, Insurance & Accounting Firm, e
LLC (hereinafter “the Defendants”) (collectively, the “Parties”) stipulate to the entry of an Order e
and Judgment of Permanent Injunction es follows: e

1.e The United States filed a complaint against the Defendants on February 14, 2024,e
 (“Complaint”), under 26 U.S.C. §§ 7402(a), 7407, and 7408 seeking the entry of a permanent e
 injunction against the Defendants and an order requiring the Defendants to disgorge ill-gotten e
 gains. e

2.e The Parties agree that the Court should enter a permanent injunction against Defendant ine
 a form identical or substantially similar to the language contained in this injunction. e

3.e This Stipulated Order and Judgment of Permanent Injunction does not resolve thee
 disgorgement claim, but the Parties are currently in discussions to try to resolve that claim as e
 well. e

4. The Defendants admit that this Court has subject matter jurisdiction and that they are subject to the Court's personal jurisdiction.

5. With respect to the injunction claims, the Parties waive entry of findings of fact and conclusions of law.

6. With respect to the injunction claims, the Parties understand and agree that the judgment and order of permanent injunction will be entered under Federal Rule of Civil Procedure 65. The Parties waive the right to appeal from this judgment and agree that they will bear their own respective costs, including any attorney's fees or other expenses of this litigation.

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

It is hereby ORDERED:

1. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Defendants Emmanuel B. Antwi, Manny Travel Agency & Business Services Inc., and Manny Financial, Insurance & Accounting Firm, LLC (hereinafter "the Defendants"), their officers, agents, servants, and employees, and anyone in active concert or participation with the Defendants, is permanently enjoined from directly or indirectly:

- A. Preparing or assisting in the preparation or filing, or directing the preparation, of federal tax returns, amended returns, and other related documents and forms for anyone other than themselves;
- B. advising, counseling, or instructing anyone about the preparation of a federal tax return;
- C. owning, managing, controlling, working for, assisting, or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;

- D. working or volunteering for a division of an entity in which that division is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- E. advertising tax return preparation services through any medium, including print, online, and social media;
- F. maintaining, assigning, transferring, holding, using, obtaining, or renewing a PTIN or an EFIN;
- G. representing any person in connection with any matter before the IRS;
- H. employing any person to work as a federal tax return preparer to prepare returns for someone other than themselves;
- I. providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
- J. referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
- K. selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Defendants generated by their tax return preparation activities, including, but not limited to, customer lists; and.
- L. engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701 or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws;

2. Pursuant to I.R.C. (Title 26) §§ 7402(a), 7407, and 7408. Defendants agree and are ordered to prominently post at all physical locations where they conduct any type of business, at their own expense and within 30 days of the Court's entry of this order, and through April 15, 2026, a copy of this order of permanent injunction, as well as a sign (with dimensions of at least 12 by 24 inches) saying as follows: "Emmanuel B. Antwi, Manny Travel Agency & Business Services Inc., and Manny Financial, Insurance & Accounting Firm, LLC, will no longer be serving as federal tax return preparers, per Court order."

3. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, the Defendants agree and are ordered to prominently post an electronic copy of the permanent injunction on any website or social media site or social media profile that the Defendants maintain or create over the next five years, so long as that profile was or is used to advertise tax preparation services.

4. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, the Defendants agree and are ordered to produce to counsel for the United States, within 60 days of the Court's order, a list that identifies by name, social security number, address, email address (if known), and telephone number and tax period(s) all persons for whom the Defendants prepared federal tax returns or claims for a refund, for tax years beginning with 2019 and continuing through this litigation.

5. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Mr. Antwi agrees and is ordered within 60 days of receiving the Court's order, to email, if an email address is known, or otherwise send by U.S. mail to, all persons for whom the Defendants have prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2019, as well as all employees or independent contractors Mr. Antwi has hired since January 1, 2019, a copy of this order of permanent injunction, with no other text, enclosures, or attachments unless approved in writing

by the Department of Justice, and either a copy of a cover letter drafted by the Department of Justice or a copy of the complaint filed in this action.

6. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Mr. Antwi agrees and is ordered to file, within 75 days of receiving the Court's order, a declaration, signed under penalty of perjury, confirming that Mr. Antwi received a copy of the Court's order and is in compliance with the terms described in Paragraphs 1 through 5 of this Stipulation and Order.

7. The United States is authorized to take post-judgment discovery from the Defendants to monitor and ensure compliance with this Stipulation and Order.

8. This Court shall retain jurisdiction over the Defendants and over this action to enforce this injunction entered against them.

IT IS SO ORDERED this 29 day of August, 2024:

s/Timothy S. Black
HON. TIMOTHY S. BLACK
UNITED STATES DISTRICT JUDGE

APPROVED AS TO FORM AND CONTENT BY:

UNITED STATES OF AMERICA, Plaintiff
By its attorneys:

DAVID A. HUBBERT
Deputy Assistant Attorney General

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