

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
	§	
v.	§	Civil No. 3:15-cv-2666-B
	§	
ALLAN UKIRU KADAGI,	§	
AKAY EXPRESS TAX SERVICES,	§	
AND CLEANSHINE TAX SERVICES,	§	
	§	
Defendants.	§	

DEFAULT JUDGMENT OF PERMANENT INJUNCTION AGAINST
ALLAN UKIRU KADAGI, AKAY EXPRESS TAX SERVICES
AND CLEANSHINE TAX SERVICES

The United States has moved for a default judgment of permanent injunction against Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services. Upon consideration of the record and the deemed-admitted, well-pled allegations of the complaint the Court accordingly ORDERS, ADJUDGES, AND DECREES that:

1. Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services have continually and repeatedly engaged in fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws;
2. Defendants Allen Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. §§ 7402(a), 7407, and 7408;

3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.

4. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services individually, and doing business under any other name or using any other entity, are permanently enjoined from directly or indirectly:

a. Filing, preparing, advising, or assisting in the preparation of documents relating to a matter material to the internal revenue laws, including federal tax returns and related documents, for any person or entity other than Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services or Allan Ukiru Kadagi's spouse;

b. Advising or instructing any Non-Defendant regarding substantive tax law or the preparation of federal tax returns other than Allan Ukiru Kadagi's spouse;

c. Representing, or appearing on behalf of, any person or entity before the IRS, other than Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services or Allan Ukiru Kadagi's spouse;

d. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701, or any other penalty provision of the Internal Revenue Code; and

e. Engaging in other conduct interfering with the enforcement of the internal revenue laws.

5. The United States is permitted to conduct post-judgment discovery to monitor Defendants' compliance with paragraph 4 of this Default Judgment of Permanent Injunction.

6. Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services shall provide to counsel for the United States, Joseph A. Pitzinger, III, the name,

address, and EIN and/or social security number (tax identification number) of all persons or entities for whom they have prepared returns since January 1, 2014. Unless otherwise agreed in writing by the parties, the information shall be provided in Excel format and provided on a CD or DVD. Defendants shall include the person's or entity's telephone number and email address if Defendants have them. Defendants shall mail a copy of this Default Judgment of Permanent Injunction against Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services, to the same persons or entities, within 45 days of the entry of this order. Defendant, Allan Ukiru Kadagi, shall be responsible for assembling the information and making the mailings. Defendant Allan Ukiru Kadagi shall provide proof of this mailing to the United States within 45 days of the entry of this order by mailing a CD or DVD with the information required and a certification that the mailing was made to:

United States of American
Attention: Joseph A. Pitzinger, III
U.S. DOJ, Tax Division, Southwest Section
717 North Harwood, Suite 400
Dallas, Texas 75201

7. Within 45 days of the entry of this order, Defendants shall provide to counsel for the United States, Joseph A. Pitzinger, III, the name, address, and social security number (tax identification number) of all persons who have prepared returns for taxpayers on behalf of the Defendants since January 1, 2014. Defendants shall include the preparer's telephone number and email address if Defendants have them. Defendant Allan Ukiru Kadagi shall be responsible for assembling the information and providing it to the United States.

8. Defendant Allan Ukiru Kadagi shall refrain from using any currently issued Preparer Tax Identification Number ("PTIN"), including P54455375 and P01262684, and shall not apply in the future for another PTIN.

9. Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services shall refrain from using any currently issued Electronic Filing Identification Number (“EFIN”), including EFIN 756160, and shall not apply in the future for another EFIN.

10. The United States is authorized to cancel any PTINS or EFINS issued to Defendants Allan Ukiru Kadagi, Akay Express Tax Services or Cleanshine Tax Services, or any company owned, controlled, managed, or supervised by Defendants Allan Ukiru Kadagi, Akay Express Tax Services or Cleanshine Tax Services, including EFIN 756160 and PTINs P54455375 and P01262684.

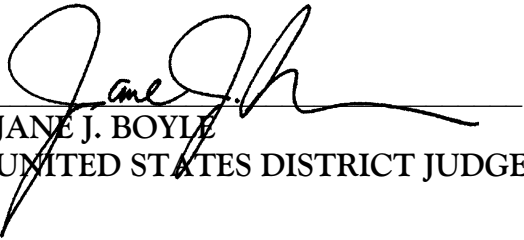
11. This judgment of injunction applies to the Akay Express Tax Services and Cleanshine Tax Services currently or formerly owned, operated or managed, directly or indirectly, by Allan Ukiru Kadagi, including the Akay Express Tax Services and Cleanshine Tax Services located at 9304 Forest Lane, Dallas, Texas 75243.

12. Costs are awarded in favor of the United States and against Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services.

13. This is a final judgment as to Defendants Allan Ukiru Kadagi, Akay Express Tax Services and Cleanshine Tax Services.

There being no just reason for delay, the clerk is directed to enter this Default Judgment of Permanent Injunction.

Entered this 21st day of July, 2016.



JANE J. BOYLE
UNITED STATES DISTRICT JUDGE