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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 0:25-cv-60095-LEIBOWITZ

UNITED STATES OF AMERICA,

Plaintiff,

v.

SUNIL RAMCHANDANI and
SR CHANDRA INC. d/b/a
AHS INCOME TAX SERVICES,

Defendants.

ORDER

THIS CAUSE is before the Court on the parties' Joint Motion to Approve and Enter Stipulated Permanent Injunction Against Defendants ("the Motion") [ECF No. 14], filed on May 5, 2025. Upon due consideration, it is **ORDERED AND ADJUDGED** the Motion [ECF No. 14] is **GRANTED** as follows.

Having considered the Stipulation for Entry of Permanent Injunction against Sunil Ramchandani and SR Chandra Inc. d/b/a AHS Income Tax Services (collectively, "the AHS Defendants"), for good cause shown, and finding no just reason for delay, the Court finds that:

- A. The United States filed a complaint against the AHS Defendants for permanent injunction under 26 U.S.C. ("I.R.C.") §§ 7402(a), 7407, and 7408.
- B. The AHS Defendants, admit that, for the sole purpose of this Permanent Injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
- C. The AHS Defendants, without admitting any allegations in the United States' complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules

of Civil Procedure, consent to the entry of this Permanent Injunction, and agree to be bound by its terms.

D. The AHS Defendants further understand and agree that:

1. The below Permanent Injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
2. AHS Defendants waive the right to appeal from the Permanent Injunction;
3. The parties will bear their own costs, including any attorney's fees or other expenses of this litigation;
4. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction;
5. If AHS Defendants violate the Permanent Injunction, they may be subject to civil and criminal sanctions for contempt of court;
6. In addition to the specific directives in the Permanent Injunction, the AHS Defendants have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;
7. The United States may conduct full post-judgment discovery to monitor compliance with the Permanent Injunction; and
8. Entry of the below Permanent Injunction resolves only this civil action, and neither precludes the United States from pursuing any other current or future administrative, civil, or criminal matters or proceedings, nor precludes the AHS Defendants from contesting his liability in any matter or proceeding.

STIPULATED PERMANENT INJUNCTION

I. It is hereby **ORDERED AND ADJUDGED**, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, that the AHS Defendants, any entity through which they conduct return preparation business, and all persons and entities in active concert or participation with them, are **PERMANENTLY ENJOINED** from

- A. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
- B. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
- C. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any Preparer Tax Identification Number (“PTIN”) or Electronic Filing Identification Number (“EFIN”);
- D. Using a PTIN, EFIN, or any other federally issued identification number that belongs to another to file or remit federal tax returns;
- E. Owning, operating, managing, profiting from, working in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or volunteering at a business that prepares or assists in the preparation of tax returns, amended tax returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;
- F. Transferring, selling, or assigning their customer lists and/or other customer information;

- G. Training, instructing, teaching, creating, or providing guides, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- H. Selling or receiving income from any franchise agreements related to the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;
- I. Engaging in activity subject to penalty under I.R.C. §§ 6694, 6695, and/or 6701; and
- J. Engaging in conduct that substantially interferes with the proper administration and enforcement of tax laws.

II. It is **FURTHER ORDERED** that the AHS Defendants, at their own expense, are required:

- A. To send, within 30 days of entry of this injunction, with a reasonable extension if needed, by United States mail, and if an email address is known, by email, a letter (subject to approval by the United States) advising of the final injunction entered against them in this action and including a link to the AHS Defendants' website which will have a copy of the permanent Injunction and Complaint in this action, to each person for whom the AHS Defendants prepared federal tax returns or any other federal tax forms after January 1, 2021. AHS Defendants will keep the copy of the permanent Injunction and the Complaint on the website in a prominent location for one year from the entry Court's order;
- B. To turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of each customer for whom the AHS Defendants prepared returns after January 1, 2021, to the extent that this information is in the possession, custody, or control of the AHS Defendants or anyone acting on the AHS Defendants' behalf;
- C. To prominently post, within 14 days of entry of this Injunction, a copy of the Injunction in AHS Defendants' place of business where tax returns were prepared by AHS

Defendants or any other employees or contractors. They shall keep the Injunction posted there until all business signage has been removed and the lease has been terminated;

- D. To post, within 14 days of entry of this Injunction and in prominent location, on all social media accounts and websites used to advertise the AHS Defendants' tax preparation services, a statement that they have been permanently enjoined from the preparation of tax returns; to set all business email addresses used for the AHS Defendants' tax preparation services to auto-reply to all received emails with a statement that they have been permanently enjoined from the preparation of tax returns; and to change the voicemail message on all business phones used for the AHS Defendants tax preparation services to a statement that they have been permanently enjoined from the preparation of tax returns. The AHS Defendants will maintain the posts required by this paragraph on their social media accounts and websites for one year, after which they will close the accounts and websites. In the alternative, the AHS Defendants may immediately close all business social media accounts, business phones, offices, and email accounts. Once closed, the business social media accounts, business phones, office, and email accounts shall no longer be required to carry the posts and messages described herein. However, the AHS Defendants will keep the copy of the Injunction and the Complaint on the business's website in a prominent location for one year from the entry Court's order. With regard to the office, the AHS Defendants shall keep the Injunction posted as described in paragraph II.C of the Injunction until all business signage has been removed and the lease has been terminated;
- E. To file a sworn statement with the Court evidencing compliance with the foregoing directives within 45 days of entry of the final Injunction in this action; and

- F. To keep records of the AHS Defendants' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph V, *infra*.

III. It is **FURTHER ORDERED** that:

- A. Any and all PTINs held by, assigned to, or used by Mr. Ramchandani, individually or through his businesses, pursuant to I.R.C. § 6109, as well as any and all EFINs held by, assigned to, or used by Mr. Ramchandani and the AHS Defendants, individually or through his businesses, are hereby revoked without further proceedings;
- B. Pursuant to I.R.C. §§ 7402(a) and 7407, the AHS Defendants shall permanently close within 30 days all tax return preparation stores, tax preparation training businesses, and tax preparation software businesses that they currently own directly or through any entity, and shall not thereafter open or reopen any tax return preparation stores, tax preparation training businesses, or tax preparation software businesses; and
- C. Pursuant to I.R.C. § 7402(a), the AHS Defendants, and all persons and entities in active concert or participation with them, are prohibited from assigning, transferring, or selling a list of tax preparation or tax preparation software customers or any other customer information pertaining to any business through which the AHS Defendants or those acting at their direction have prepared a tax return.

IV. It is **FURTHER ORDERED** that the United States may monitor the AHS Defendants' compliance with the Injunction through formal and informal discovery, including but not limited to requests for the production of documents, interrogatories, and depositions, and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure;

V. It is **FURTHER ORDERED** that the Court shall retain jurisdiction over the AHS Defendants and this action to enter an order of disgorgement and to enforce any injunction entered.

DONE AND ORDERED in the Southern District of Florida on May 6, 2025.



DAVID S. LEIBOWITZ
UNITED STATES DISTRICT JUDGE

cc: counsel of record