

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MABIKA ILUNGA, *et al.*,

Defendants.

CIVIL ACTION NO.
1:25-cv-00853-TRJ

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

On January 28, 2026, the parties filed a notice of settlement, notifying the Court that they have reached a settlement in this case and that Defendants waive the entry of findings of fact and conclusions and law. (Doc. 41). The parties concurrently filed a joint motion for entry of a permanent injunction, requesting that the Court enter an order and judgment of permanent injunction against all Defendants. (Doc. 42). Upon review and consideration, the Joint Motion for Entry of Permanent Injunction (Doc. 42) is **GRANTED**.

Pursuant to the parties' joint motion and stipulation, the Court finds that Defendants Mabika Ilunga, Simon Ilunga Sr., and Simon Ilunga, Jr., Mabilus, Inc. d/b/a Metro Insurance and Tax Service, Big Cheez, Inc. d/b/a Metro Insurance and Tax Service, and SN Tax Services, Inc. d/b/a Metro Insurance and Tax Service (collectively, "Defendants") waived the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and consent to the entry of this Order and Judgment of Permanent Injunction and agree to be bound by its terms. In light of this agreement, there is no just reason for delay of the entry of

this final judgment against Defendants under Federal Rule of Civil Procedure 54. Therefore, for good cause shown, **IT IS HEREBY ORDERED AND ADJUDGED** as follows:

- A. Defendants, and anyone acting in concert or participation with them, shall be permanently enjoined pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, from:
1. Acting as federal tax return preparers as defined under I.R.C. § 7701(a)(36);
 2. 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;
 3. 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;
 4. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any EFIN, EIN, TIN, PTIN, SSN, or any other federally issued identification number that belongs to themselves or another to file or remit federal tax returns for others;

5. Allowing others the use of any EFIN, EIN, TIN, PTIN, or any other federally issued identification number to prepare or file federal tax returns;
6. Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;
7. Transferring, selling, or assigning their customer lists and/or other customer information;
8. Engaging in activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701; and
9. Engaging in conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws.

B. At their own expense and within the times specified below, Defendants must complete the following actions:

1. Within 10 days of entry of the final injunction in this action, prominently post a copy of the final injunction on the entry to the place of business where Defendants prepared tax returns for one year or until such time as the office is no longer rented by Defendants (whichever is earlier);
2. Within 10 days of entry of the final injunction in this action, prominently post on all social media accounts and websites Defendants used to advertise their tax preparation services a link

to or a copy of the final injunction. The final injunction must remain posted for two years or until such time all such accounts are terminated;

3. Within 30 days of entry of the final injunction in this action, provide counsel for the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom Defendants prepared tax returns, other tax forms, or claims for refund after January 1, 2020, regardless of the PTIN or EFIN used;
4. Within 30 days of entry of the final injunction in this action, deliver a copy of the injunction to any employees, contractors, any other individuals preparing tax returns on behalf of Defendants, and all vendors of Defendants, including tax preparation software companies;
5. Within 45 days of entry of the final injunction in this action, file a sworn statement with the Court evidencing Defendants' compliance with the foregoing directives in paragraphs B(1) through B(4); and
6. Keep records of Defendants' compliance with the foregoing directives, which may be produced to the Court or the United States, if requested.

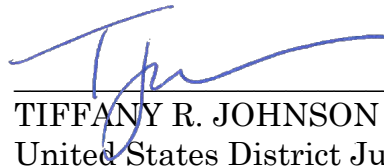
C. Defendants, pursuant to 26 U.S.C. § 7402(a), shall immediately close all

tax return preparation stores that they currently own directly or through any entity. Defendants shall not re-open those tax return preparation stores or any new tax preparation store(s).

- D. The United States may monitor Defendants' compliance with the injunction and may take post-judgment discovery in accordance with the Federal Rules of Civil Procedure for that purpose.
- E. The Court retains jurisdiction over Defendants and this action to enforce any permanent injunction entered and enter an order and judgment for disgorgement as to Count IV of the Complaint if Defendants violate the terms of the parties' agreement.

Upon entry of this Order and Judgment of Permanent Injunction, the Clerk is respectfully **DIRECTED** to **CLOSE** this case.

SO ORDERED, this 29th day of January, 2026.


TIFFANY R. JOHNSON
United States District Judge