



2. Defendant admits that this Court has jurisdiction over him and over the subject matter of this action.

3. Defendant waives the entry of Findings of Fact and Conclusions of Law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

4. Defendant enters into this Stipulated Order of Permanent Injunction voluntarily. However, Defendant is not admitting the allegations contained in the Complaint filed by the United States.

5. Defendant waives any right he may have to appeal from the Stipulated Order of Permanent Injunction.

6. Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting any such liability.

7. Defendant agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by or assigned to him pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by or assigned to Defendant.

8. Entry of the Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendant from contesting his liability in any matter or proceeding.

**WHEREFORE**, the Court **ORDERS**, and **DECREES**:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;

B. Defendant consents to the entry of this injunction and agrees to be bound by its terms; and

C. Siza Mhlanga, individually and doing business as Tax Refund Express, Camp Bowie Tax, Camp Bowie Tax Service, Tax Refund Company, and United Tax Refunds, is permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:

i. Acting as federal tax return preparer by preparing or filing, or assisting in the preparation or filing of any federal tax returns for any other person or entity, either individually or through an entity, inclusive of Tax Refund Express, located at 2821 Alta Mere Dr., Fort Worth, Texas 76116, United Tax Refunds, Camp Bowie Tax/Camp Bowie Tax Service, and Tax Refund Company, located at 8543, 8453, and, 8552 or 8553 Camp Bowie Blvd., Fort Worth, Texas 76116, except that he may prepare and file his own tax returns;

ii. Assisting or advising anyone in connection with any tax matter;

iii. Having an ownership interest in or working for (either as an employee or independent contractor) any entity that prepares tax returns or represents clients before the Internal Revenue Service;

iv. Organizing or selling plans or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;

v. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;

vi. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme; and

vii. Representing anyone before the IRS.

D. **IT IS FURTHER ORDERED** that Mhlanga shall contact, within thirty days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns or claims for a refund for 2018 and 2019 (tax returns for 2017-2018 tax years), to inform them of the Permanent Injunction entered against him and provide to counsel for the government, within 45 days of the Injunction Order, a sworn certificate stating that he has complied with this requirement.

E. **IT IS FURTHER ORDERED** that Mhlanga shall produce to counsel for the United States, within thirty days of this Order, a list that identifies by name, Social Security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for refund for 2018 and 2019 (tax returns for 2017-2018 tax years), and provide to counsel for the government, within 45 days of the Injunction Order, a sworn certificate stating that he has complied with this requirement.

F. **IT IS FURTHER ORDERED** that the IRS may revoke the PTIN(s) and EFIN(s) held by or assigned to Mhlanga.

**SO ORDERED** on this **21st day of August, 2020.**

A handwritten signature in black ink, reading "Mark T. Pittman". The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

Mark T. Pittman

UNITED STATES DISTRICT JUDGE