

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

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CLARENCE A. ...
CLERK U.S. DIST. CT.
S.D. OF FL. - MIAMI

Case Number:

07 - 61123
CIV-COHN
MAGISTRATE JUDGE
SNOW

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
JOSHUA CHIKUDO, individually and)
doing business as QUICK RETURN TAX)
SERVICES, and INCOME TAX)
SERVICES,)
Defendant.)
_____)

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

Plaintiff United States of America alleges against defendant Joshua Chikudo, individually and doing business as Quick Return Tax Services, and Income Tax Services, as follows:

1. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General, pursuant to the provisions of Internal Revenue Code (IRC) (26 U.S.C.) §§ 7402, 7407, and 7408.

Jurisdiction and Venue

2. Jurisdiction is conferred on this Court by Sections 1340 and 1345 of Title 28, United States Code, and IRC §§ 7402(a), 7407, and 7408.

3. This is a civil action brought by the United States under IRC §§ 7402(a), 7407, and 7408 to enjoin Chikudo and anyone in active concert or participation with him from:

- A. acting as a federal income tax return preparer or assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than himself, or appearing as representatives on behalf of any person or organization before the Internal Revenue Service;
- B. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents or forms for others;
- C. organizing or selling tax shelters, plans, or arrangements that advise or assist taxpayers to attempt to understate their federal tax liabilities or evade the assessment or collection of their correct federal tax;
- D. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and
- E. engaging in other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

4. Venue is proper in this Court under 28 U.S.C. § 1391(b)(1) because Chikudo resides in Fort Lauderdale, Florida, within this judicial district and a substantial part of the actions giving rise to this suit took place in this district.

Defendant and Basic Facts

5. Joshua Chikudo is a paid unenrolled federal tax preparer operating in Broward and Dade counties in Florida.

6. Chikudo is a federal income tax return preparer engaged in the unlawful promotion of a tax scheme in which he gives customers false and fraudulent tax advice regarding the fuel tax credit and the claiming of telephone excise tax refunds (“TETR”) and prepares fraudulent tax returns for customers to implement the schemes.

7. Chikudo prepares customers' federal income tax returns consistent with his scheme by improperly claiming fraudulent IRC § 6421 Fuel tax credits and TETR credits.

8. The IRS has identified at least 350 federal tax returns Chikudo prepared claiming more than \$1 million in fraudulent fuel tax credits.

9. The IRS has also identified at least 95 federal tax returns Chikudo prepared that claimed fraudulent TETR credits.

Fuel Tax Credit Fraud

10. Chikudo has prepared blatantly fraudulent tax returns for customers using IRS Form 4136, "Credit for Federal Tax Paid on Fuels." In using and preparing these forms Chikudo misapplied IRC § 6421(a) ("Fuel Tax Credit"). The fuel tax credit is a credit available only to taxpayers who operate farm equipment or other off-highway business vehicles. Moreover, the equipment or vehicles must not be registered for highway uses.

Overview of IRC § 6421(a): Credit for Federal Tax Paid on Fuels

11. Fraudulently claiming entitlement to the fuel tax credit is a widespread tax scam, presenting a serious enforcement problem for the IRS. As part of this scheme, Chikudo improperly claims the fuel tax credit for his customers for purported personal or business motor fuel purchases.

12. IRC § 6421(a) provides a credit for fuel used in an off-highway business use. Off-highway business use is any off-highway use of fuel in a trade or business or in an income-producing activity where the equipment or vehicle is not registered and not required to be registered for use on public highways. IRS Publication 225 provides the

following examples of off-highway business fuel use: (1) in stationary machines such as generators, compressors, power saws, and similar equipment; (2) for cleaning purposes; and (3) in forklift trucks, bulldozers, and earthmovers. *See* IRS Publication 225 (2006), Farmer's Tax Guide, Chapter 14 (2006) (available online at: <http://www.irs.gov/publications/p225/ch14.html#d0e19048>).

13. IRS Publication 510 defines a highway vehicle as any "self-propelled vehicle designed to carry a load over public highways, whether or not it is also designed to perform other functions." A public highway includes any road in the United States that is not a private roadway. This includes federal, state, county, and city roads and streets. These highway vehicles are not eligible for the fuel tax credit. IRS Publication 510 provides the following as examples of highway vehicles, which are not eligible for the fuel tax credit: passenger automobiles, motorcycles, buses, and highway-type trucks and truck tractors. *See* IRS Publication 510 (2006), Excise Taxes for 2006, Chapter 2 (2006) (available online at: <http://www.irs.gov/publications/p510/ch02.html#d0e3533>)

14. In addition, IRS Publication 510 provides the following example of an appropriate application of the fuel tax credit:

Caroline owns a landscaping business. She uses power lawn mowers and chain saws in her business. The gasoline used in the power lawn mowers and chain saws qualifies as fuel used in an off-highway business use. The gasoline used in her personal lawn mower at home does not qualify.

15. In short, the fuel tax credit does not apply to passenger cars or other vehicles that are registered or required to be registered to drive on public highways.

Chikudo's Fraudulent Claims of the Fuel Tax Credit

16. Chikudo prepares federal income tax returns for individuals who are part or full-time wage earners, and reduces his customers' tax liabilities by claiming a bogus fuel tax credit under IRC § 6421.

17. Chikudo prepares Forms 4136 for his customers falsely stating that the customer has used gasoline for off-highway business purposes. Chikudo claimed the fuel tax credit for city residents who purportedly have jobs as security guards, customer service representatives, barbers, hair dressers, and chefs.

18. Chikudo claimed absurdly large credits by falsely reporting purchases of huge quantities of gasoline.

19. For example, Chikudo fraudulently prepared a return with a reported fuel tax credit for a customer claiming to be a barber. On the return Chikudo prepared for this customer, Chikudo claimed that in 2005 the customer purchased 53,500 gallons of gasoline for off-highway business use. This customer, whose total reported income for the year was -\$6,000 (negative, because of claimed business losses), would have to have spent approximately \$107,000 to purchase that volume of gasoline. Moreover, to use that volume of gasoline, assuming mileage of 20 miles per gallon, this barber would have to have driven 1,070,000 business miles during the year—which comes to 2,931 miles each day of the year, seven days a week. This example shows the blatantly fraudulent nature of Chikudo's use of the fuel tax credit.

20. The following chart shows five more examples of Chikudo's fraudulent preparation of federal income tax returns for the 2005 year using the fuel tax credit:

Purported business or profession	Amount of off-highway business use of gasoline claimed on Form 4136	Cost of claimed business use of gasoline*	Estimated yearly/daily mileage**	Total Income	Amount of gasoline credit
Customer Service Representative	26,850 gallons	\$53,700	537,000 per year / 1,471 per day	\$10,289	\$4,940
Manager	33,680 gallons	\$67,360	673,600 per year / 1,845 per day	-\$7,852	\$6,197
Food Server	21,450 gallons	\$42,900	429,000 per year / 1,175 per day	-\$1,405	\$3,947
Hair dresser	23,970 gallons	\$47,940	479,400 per year / 1,313 per day	\$4,663	\$4,377
Contractor	24,950 gallons	\$49,900	499,000 per year / 1,367 per day	-\$7,310	\$4,591

* Estimated total cost based on \$2.00 per gallon.

** Estimated milage based on 20 miles per gallon.

Telephone Excise Tax Refund Fraud

21. Chikudo's fraudulent federal tax return preparation is not limited to preparing returns with bogus fuel tax credits. Chikudo also prepares bogus telephone excise tax refund credits.

22. The Telephone Excise Tax Refund is a one-time credit available on 2006 federal income tax returns, designed to refund previously collected federal excise taxes on long-distance or bundled telephone service from February 2003 through August 2006. Taxpayers can claim the standard TETR credit, which ranges from \$30 to \$60, or can make their refund request based on the actual amount of telephone excise tax they paid.

23. Taxpayers claiming the TETR based on the actual amount of telephone excise taxes they paid are required to report that amount on an IRS Form 8913, "Credit for Federal Telephone Excise Tax Paid," which must be attached to their 2006 federal income tax return.

24. During the 2007 tax filing season, Chikudo prepared at least 95 income tax returns that claimed inflated TETR credit allegedly paid by his customer.

25. For example, on one customer's 2006 income tax return Chikudo claimed a TETR credit in the amount of \$1,303 on the Form 8913 attached to the individual's purported federal income tax return. In order to be entitled to a TETR credit in that amount, this customer, who's total income for 2006 was \$13,110, would had to have paid \$109,347 in long-distance charges related to his telephone bill over a 41 month period.

26. In addition, Chikudo claimed an exact \$1,303 TETR credit for several other customers.

Harm to the public

27. Chikudo's fraudulent federal tax return preparation is not limited to preparing returns with bogus fuel tax credits and false TETR credits. Chikudo falsely

claims head-of-household filing status, as well as false schedule C and A deductions on customers' returns.

28. Given the IRS's limited resources, identifying and recovering all revenues lost from Chikudo's preparation of false and fraudulent returns may be impossible.

29. Chikudo's preparation of false and fraudulent tax returns, to the extent that the Internal Revenue Service has not detected them, has resulted in customers receiving substantial federal income tax refunds to which they are not entitled and in not reporting and paying taxes that they owe. He has filed returns for customers seeking more than \$1 million in refunds based on fraudulent fuel tax credits.

30. Chikudo's conduct harms the United States because his customers are receiving refunds to which they are not entitled.

31. In addition to the direct harm caused by preparing tax returns that understate his customers' tax liabilities, Chikudo's activities undermine public confidence in the administration of the federal tax system and encourage noncompliance with the internal revenue laws.

32. Chikudo further harms the United States because the Internal Revenue Service must devote its limited resources to identifying Chikudo's customers, ascertaining their correct tax liability, recovering any refunds erroneously issued, and collecting any additional taxes and penalties. The IRS estimates that its administrative costs associated with this scheme total more than \$39,000.

Count I
Injunction under IRC § 7407

33. The United States incorporates by reference the allegations in paragraphs 1 through 32.

34. IRC § 7407 authorizes a district court to enjoin an income tax preparer from:

- A. engaging in conduct subject to penalty under IRC § 6694;
- B. engaging in conduct subject to penalty under IRC § 6695;
- C. failing to comply with an IRS request under IRC § 6107(b);
- D. misrepresenting his experience or education as a tax return preparer; or
- E. engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws,

if the court finds that the preparer has engaged in such conduct and that injunctive relief is appropriate to prevent the recurrence of the conduct. Additionally, if the court finds that a preparer has continually or repeatedly engaged in such conduct, and the court finds that a narrower injunction (*i.e.*, prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a federal income tax return preparer.

35. Chikudo has continually and repeatedly engaged in conduct subject to penalty under IRC § 6694 by preparing federal income tax returns that understate his customers' liabilities based on unrealistic and frivolous positions.

36. Chikudo's continual and repeated violations of IRC § 6694 fall within IRC § 7407(b)(1)(A) and (D), and thus are subject to an injunction under IRC § 7407.

37. If he is not enjoined, Chikudo is likely to continue to file false and fraudulent tax returns.

38. Chikudo's continual and repeated conduct subject to an injunction under IRC § 7407 including his continual and repeated misapplication of several credits and deductions, and his flagrant misuse of the fuel tax credit and TETR claims demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent Chikudo's interference with the proper administration of the internal revenue laws. Thus, he should be permanently barred from acting as a return preparer.

Count II
Injunction under IRC § 7408

39. The United States incorporates by reference the allegations in paragraphs 1 through 38.

40. IRC § 7408(a)-(c) authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either IRC §§ 6700 or 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

41. IRC § 6701(a) penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having a reason to believe) that it will be used in connection with any material matter arising under the internal revenue laws and knowing that if it is so used it will result in an understatement of another person's tax liability.

42. Chikudo prepares federal tax returns for customers that he knows will understate their correct tax liabilities. Chikudo's conduct is thus subject to a penalty under IRC § 6701.

43. If the Court does not enjoin Chikudo, he is likely to continue to engage in conduct subject to penalty under IRC § 6701. Injunctive relief is therefore appropriate under IRC § 7408.

Count III

Injunction under IRC § 7402(a) Necessary to Enforce the Internal Revenue Laws

44. The United States incorporates by reference the allegations of paragraphs 1 through 43.

45. IRC § 7402 authorizes a district court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

46. Chikudo, through the actions described above, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

47. Unless enjoined, Chikudo is likely to continue to engage in such improper conduct. If Chikudo is not enjoined from engaging in fraudulent and deceptive conduct the United States will suffer irreparable injury by wrongfully providing federal income tax refunds to individuals not entitled to receive them.

48. Enjoining Chikudo is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop his illegal conduct and the harm it causes the United States.

49. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

WHEREFORE, the United States prays for the following:

A. That the Court find that Joshua Chikudo has continually and repeatedly engaged in conduct subject to penalty under IRC § 6694 and has continually and

repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court find that Joshua Chikudo has engaged in conduct subject to a penalty under IRC § 6701, and that injunctive relief under IRC § 7408 is appropriate to prevent a recurrence of that conduct;

C. That the Court find that Joshua Chikudo has 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 IRC § 7402(a);

D. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Joshua Chikudo, and all those in active concert or participation with him from:

1. acting as a federal income tax return preparer or assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than himself, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
2. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents or forms for others;
3. organizing or selling tax shelters, plans, or arrangements that advise or assist taxpayers to attempt to understate their federal tax liabilities or evade the assessment or collection of their correct federal tax;
4. understating customers' liabilities as subject to penalty under IRC § 6694;
5. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and

6. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an injunction requiring Joshua Chikudo within fifteen days to contact 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 since January 1, 2004, to inform them of the Court's findings concerning the falsity of Chikudo's prior representations and enclose a copy of the permanent injunction against him;

F. That the Court, pursuant to IRC §§ 7402(a), 7407, and 7408, enter an injunction requiring Joshua Chikudo to produce to counsel for the United States within fifteen days 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 a refund since January 1, 2004;

G. That the Court retain jurisdiction over Joshua Chikudo and over this action to enforce any permanent injunction entered against Chikudo;

H. That the United States be entitled to conduct discovery to monitor Chikudo's compliance with the terms of any permanent injunction entered against him; and

I. That this Court grant the United States such other and further relief, including costs, as is just and equitable.

DATED: August 8, 2007

Respectfully submitted,

R. ALEXANDER ACOSTA
United States Attorney



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Attorneys for Plaintiff United States of America

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

07-61123
CIV-COHN

I. PLAINTIFFS
 United States of America

(b) County of Residence of First Listed Plaintiff _____
 (EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)
 Michael J. Roessner, U. S. Department of Justice, Tax Division
 P.O. Box 7238, Washington, DC 20044 (202) 305-3227
BROWARD

DEFENDANTS
 JOSHUA CHIKUDO

County of Residence of First Listed Defendant Broward County
 (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED. **MAGISTRATE JUDGE SNOW**

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

1 U.S. Government Plaintiff

2 U.S. Government Defendant

3 Federal Question (U.S. Government Not a Party)

4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

PTF	DEF	DEF	PTF	DEF
<input type="checkbox"/> 1 Citizen of This State	<input type="checkbox"/> 1 Incorporated or Principal Place of Business in This State	<input type="checkbox"/> 2 Citizen of Another State	<input type="checkbox"/> 2 Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 3 Citizen or Subject of a Foreign Country
<input type="checkbox"/> 3	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 4	<input type="checkbox"/> 5
<input type="checkbox"/> 4	<input type="checkbox"/> 4	<input type="checkbox"/> 5	<input type="checkbox"/> 5	<input type="checkbox"/> 6
<input type="checkbox"/> 5	<input type="checkbox"/> 5	<input type="checkbox"/> 6	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 610 Agriculture	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 620 Other Food & Drug	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	PROPERTY RIGHTS	<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 330 Federal Employers' Liability	<input type="checkbox"/> 630 Liquor Laws	<input type="checkbox"/> 820 Copyrights	<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 640 R.R. & Truck	<input type="checkbox"/> 830 Patent	<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 650 Airline Regs.	<input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 660 Occupational Safety/Health	SOCIAL SECURITY	<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 690 Other	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 360 Other Personal Injury	LABOR	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 810 Selective Service
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 710 Fair Labor Standards Act	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 850 Securities/Commodities/Exchange
<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 720 Labor/Mgmt. Relations	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 875 Customer Challenge 12 USC 3410
<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 740 Railway Labor Act	FEDERAL TAX SUITS	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 210 Land Condemnation	CIVIL RIGHTS	<input type="checkbox"/> 790 Other Labor Litigation	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	<input type="checkbox"/> 892 Economic Stabilization Act
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment			<input type="checkbox"/> 894 Energy Allocation Act
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/Accommodations			<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 444 Welfare			<input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	PRISONER PETITIONS		<input type="checkbox"/> 950 Constitutionality of State Statutes
	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<input type="checkbox"/> 510 Motions to Vacate Sentence		
	<input type="checkbox"/> 440 Other Civil Rights	Habeas Corpus:		
		<input type="checkbox"/> 530 General		
		<input type="checkbox"/> 535 Death Penalty		
		<input type="checkbox"/> 540 Mandamus & Other		
		<input type="checkbox"/> 550 Civil Rights		
		<input type="checkbox"/> 555 Prison Condition		

V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding

2 Removed from State Court

3 Remanded from Appellate Court

4 Reinstated or Reopened

5 Transferred from another district (specify)

6 Multidistrict Litigation

7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
 26 U.S.C. §§ 7402(a), 7407, and 7408

Brief description of cause:
 Complaint seeking to enjoin defendant from performing tax preparation services.

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$ _____

CHECK YES only if demanded in complaint:
JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY (See instructions):

JUDGE _____ DOCKET NUMBER _____

DATE August 8, 2007

SIGNATURE OF ATTORNEY OF RECORD: *Michael J. Roessner*
 /s/ MICHAEL J. ROESSNER

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

Fee Waived