

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

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
	§	
v.	§	Civil Action No. 3:06-CV-1536-L
	§	
TAX WORKS INTER-NATIONAL, INC.,	§	
et al.,	§	
	§	
Defendants.	§	

**STIPULATED JUDGMENT
OF PERMANENT INJUNCTION**

Before the court is the parties’ Joint Motion for Entry of Stipulated Judgment of Permanent Injunction, filed June 8, 2007. The court determines that the motion should be and is hereby **granted**.

Plaintiff, the United States of America, has filed a complaint for permanent injunction against defendants Tax Works Inter-National, Inc., Anthony Barber, Kenneth Barber, Lou Martinez, Ramon Perez, Larry Rodriguez, Jens Schoener, and Andrew Manning, individually and d/b/a Twin Tax Service (“Consenting Defendants”)¹.

¹This Permanent Injunction applies to all defendants that have filed an answer in this lawsuit except Sara Phongphitahack. Three defendants are excluded – the United States has not been able to locate Micky Ryoo for purposes of service, Quick File Tax Service has not filed an answer, and the United States has not been able to reach an agreement as to this Order with Sara Phongphitahack. The United States believes that Quick File Tax Service is a prior assumed name used by some or all of the Consenting Defendants. Consenting Defendants deny using the name Quick File Tax Service and suspect that Micky Ryoo has used that name in her businesses.

Consenting Defendants neither admit nor deny the allegations of the complaint and waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a), 7407, and 7408.

Consenting Defendants voluntarily consent to this injunction and waive any right they may have to appeal from it.

Consenting Defendants consent to entry of this Judgment of Permanent Injunction without further notice and agree that this Court shall retain jurisdiction over them for purpose of implementing and enforcing this Judgment of Permanent Injunction.

The court hereby ORDERS, ADJUDGES, and DECREES that:

1. The court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a), 7407, and 7408.

2. The court finds that defendants Tax Works Inter-National, Inc., Anthony Barber, Kenneth Barber, Lou Martinez, Ramon Perez, Larry Rodriguez, Jens Schoener, and Andrew Manning, individually and d/b/a Twin Tax Service (“Consenting Defendants”) have consented to the entry of this Judgment of Permanent Injunction.

3. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, each Consenting Defendant individually and doing business under any other name or using any other entity, and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, are permanently enjoined from directly or indirectly²:

² Whereas counsel for Consenting Defendants has never assisted any individual in tax preparation and did not work in Consenting Defendants’ place of business, nothing in this Order (including the language of paragraph 3(a) through 3(e)) shall prevent counsel for the Consenting Defendants from giving tax advice or assistance to any of his law firm’s clients. Counsel for Consenting Defendants represents that he will not assist in the tax preparation of any of Consenting Defendants’ clients or former clients.

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 other than defendant himself;

b. Advising or instructing anyone regarding substantive tax law or the preparation of federal tax returns;

c. Advising, assisting, or instructing anyone to fail to report any portion of taxable income to the IRS or to claim improper deductions;

d. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 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.

4. The Court shall retain jurisdiction over all defendants to determine the following issues:

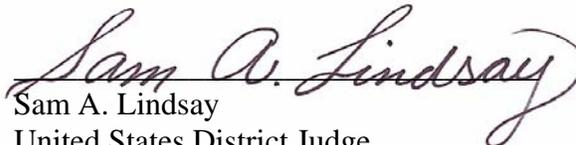
(a) Whether any defendant may claim the Fifth Amendment privilege or any other privilege to protect it from the production of a client list and documents to the United States. In the previous sentence, documents shall mean all things relating to the preparation of tax returns, including but not limited to items provided by clients, tax return worksheets, and copies of federal tax returns, including amended returns.

(b) Whether pursuant to I.R.C. §§ 7402(a), 7407, and 6695, all defendants shall produce to counsel for the United States a list identifying by name, social security number or other taxpayer-identification number, address, e-mail address, and telephone number all persons for whom they have prepared federal tax returns and any other tax-related document for submission to the IRS since January 1, 2003.

5. The United States is permitted to conduct post-judgment discovery to monitor Consenting Defendants' compliance with paragraph 3 of this Judgment of Permanent Injunction.

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

Signed this 14th day of June, 2007.


Sam A. Lindsay
United States District Judge

Consented and agreed to:

RICHARD B. ROOPER, III
United States Attorney

/s/
MOHA P. YEPURI
BAR NO. 24046651
Attorney, Tax Division
Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-9767
(214) 880-9741 (facsimile)

ATTORNEYS FOR THE UNITED STATES

