

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

THE UNITED STATES OF AMERICA)
)
 Plaintiff,)
)
 v.)
)
 DERON O. JOE,)
 EDMUND G. DASSIN, and)
 JAMES M. TOPKAWHIEA)
 d/b/a URBAN TAX PROFESSIONALS)
)
 Defendants.)

Civil No. 12-2062-PD

FILED
AUG 10 2012
MICHAEL E. KUNZ, Clerk
By _____ Dep. Clerk

**STIPULATED ORDER AND JUDGMENT OF PERMANENT INJUNCTION
(DERON O. JOE)**

Plaintiff the United States of America and Defendant Deron O. Joe (the Parties) agree and stipulate as follows:

1. The United States of America has filed a Complaint for Permanent Injunction and Other Relief under Sections 7402, 7407 and 7408 of the Internal Revenue Code (I.R.C.) against Deron O. Joe.
2. Joe admits that this Court has subject matter and personal jurisdiction over him.
3. The Parties have voluntarily agreed to resolve this matter through a Stipulated Order and Judgment of Permanent Injunction.
4. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.
5. The Parties understand and agree that the Stipulated Order and Judgment of Permanent Injunction will be entered under Federal Rule of Civil Procedure 65 and will constitute the final judgment in this matter.

6. The Parties waive the right to appeal from this judgment, and agree that they will bear their respective costs, including any attorneys' fees or other expenses of this litigation.
7. The parties agree that entry of this Stipulated Order and Judgment of 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 Joe from contesting his liability in any matter or proceeding.
8. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Injunction, and Joe understands that if he violates the Injunction, he may be subject to civil and criminal sanctions for contempt.
9. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring Joe's good faith compliance with the Injunction.
10. On the above basis, and subject to the mutual protections herein, Joe consents to the entry of this Stipulated Order and Judgment of Permanent Injunction without further notice and agrees to be bound by its terms.

ORDER

IT IS HEREBY ORDERED pursuant to I.R.C. §§ 7401, 7402, 7407, and 7408 that Defendant Deron O. Joe, and his employees, agents, and/or any person in active concert with Joe and/or the employees or agents of Urban Tax Professionals, Edron Tax Professionals, or of any entity in which Defendant Deron O. Joe has an ownership interest are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

- a. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than Joe preparing his own personal tax return;
- b. Preparing or filing, or assisting in the preparation or filing of tax returns or other related forms or documents for others;
- c. Appearing as a representative on behalf of any person or entity whose tax liabilities are under examination or investigation by the IRS;
- d. Owning, managing, controlling, working for, or volunteering for a tax-return-preparation business;
- e. Filing (or helping or soliciting others to file) tax returns for others through the Internal Revenue Service E-File program or any other IRS service or program by which one electronically files tax returns;
- f. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns using an IRS Electronic Filing Identification Number (EFIN) or an IRS Preparer Tax Identification Number (PTIN), or any other IRS service or program by which one prepares or files tax returns;
- g. Instructing or advising customers to understate their federal tax liabilities or assisting in the instruction or advice to customers to understate the customers' federal tax liabilities;

- h. Engaging in any conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to a document related to a material matter under the internal revenue laws that includes a position that Joe knows will, if used, result in an understatement of tax liability;
- i. Engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, 6700, or any provision of the Internal Revenue Code;
- j. Engaging in conduct designed or intended to, or having the effect of, obstructing or delaying an IRS investigation or audit; and
- k. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that, within 30 days of the entry of this Stipulated Order and Judgment of Permanent Injunction, Joe is ordered to send by U.S. mail, e-mail, and/or fax a copy of this Stipulated Order and Judgment of Permanent Injunction to the last known address or e-mail address or facsimile number, if the e-mail address or facsimile number is known, of all persons for whom he, individually and/or doing business as Edron Tax Professionals or Urban Tax Professionals, prepared or helped to prepare federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2009. Joe may include a cover letter, the contents of which must be preapproved by the Department of Justice or the Court. Otherwise, Joe shall include no other documents with the Stipulated Order and Judgment of Permanent Injunction. Joe is individually and jointly responsible for notifying all applicable persons and, as such, he may share with his co-defendants, Edmund Dassin and James Tokpawhiea, the cost and effort of notifying all persons. Within 45 days of the entry of this Stipulated Order and Judgment of Permanent Injunction, Joe or his attorney shall file with the court a certification signed by Joe under penalty of perjury that Joe's clients were provided with

a copy of this Stipulated Order and Judgment of Permanent Injunction in compliance with this paragraph;

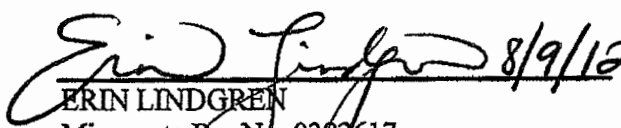

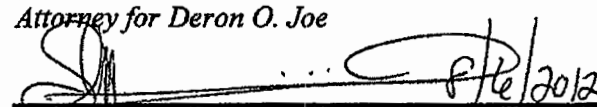
IT IS FURTHER ORDERED that, within 30 days of the entry of this Stipulated Order and Judgment of Permanent Injunction, Joe is ordered to produce to counsel for the United States a complete list of all persons identified in the above paragraph (persons for whom he, individually and/or doing business as Edron Tax Professionals or Urban Tax Professionals, prepared or helped to prepare federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2009). This list shall identify each person's name, Social Security number, address, email address, and telephone number, and the tax periods for which Joe has prepared tax-related documents or returns for that person;

IT IS FURTHER ORDERED that, within 30 days of the entry of this Stipulated Order and Judgment of Permanent Injunction, Joe is ordered to provide a copy of this Stipulated Order and Judgment of Permanent Injunction to any of his employers, employees, and/or independent contractors. Joe is individually and jointly responsible for notifying all applicable persons and, as such, he may share with his co-defendants, Edmund Dassin and James Tokpawhiea, the cost and effort of notifying all persons. Joe is further ordered to provide to counsel for the United States, within 45 days of the entry of this Stipulated Order and Judgment of Permanent Injunction, a signed and dated acknowledgment of receipt from each person to whom he has provided such a copy;

IT IS FURTHER ORDERED that the United States shall be allowed full post-judgment discovery to monitor compliance with the Stipulated Order and Judgment of Permanent Injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for the purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

Consented to and submitted by:

 <u>ERIN LINDGREN</u> Minnesota Bar No. 0392617 <u>GREGORY SEADOR</u> DC Bar No. 478236 Trial Attorneys, Tax Division U.S. Department of Justice Ben Franklin Station, P.O. Box 7238 Washington, D.C. 20044 Tel: (202) 353-0013 Fax: (202) 514-6770 Erin.Lindgren@usdoj.gov Gregory.S.Seador@usdoj.gov	 <u>GIL SCUTTI, Esq.</u> 31 Station Avenue Somerdale, NJ 08083 gisesq@gmail.com <i>Attorney for Deron O. Joe</i>  <u>DERON O. JOE</u> 100 Lincoln Avenue, Apt. D Darby, PA 19023
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Attorneys for the United States of America

IT IS SO ORDERED this 10th day of August, 2012.



PAUL S. DIAMOND
UNITED STATES DISTRICT COURT JUDGE