

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 1:13-cv-1799-CC

MATTHEW ADEGBITE,  
MAS & ASSOCIATES, CPA, LLC, and  
MATHEW A. ADEGBITE, CPA, PC,

Defendants.

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**FINAL JUDGMENT AND PERMANENT INJUNCTION**

This matter came before this Court on the complaint by the plaintiff, the United States of America, for entry of an injunction against the defendants Matthew Adegbite, individually, and his companies, MAS & Associates, CPA, LLC and Mathew A. Adegbite, CPA, PC, from violating an interfering with the administration of the internal revenue laws.

For good cause shown, it is hereby

ORDERED AND ADJUGED as follows:

1. Pursuant to 26 U.S.C §§ 7402 and 7408, Matthew A. Adegbite and any person acting in active concert or participation with him, is permanently enjoined from directly or indirectly preparing, assisting in the preparation of, or directing the preparation of federal income tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than himself.

2. Pursuant to 26 U.S.C. § 7408, Matthew A. Adebite and any person acting in active concert or participation with him, is permanently enjoined from engaging in activity subject to penalty under 26 U.S.C. §§ 6694 or 6695.
3. Pursuant to 26 U.S.C. § 7407, Matthew A. Adebite and any person acting in active concert or participation with him, is permanently enjoined from engaging in activity subject to penalty under 26 U.S.C. § 6701.
4. Pursuant to 26 U.S.C. § 7402, Matthew A. Adebite and any person acting in active concert or participation with him, is permanently enjoined from engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.
5. Pursuant to 26 U.S.C. § 7402, the Court further orders Matthew A. Adebite as follows:
  - a. At his own expense, to notify each person for whom he prepared federal income tax returns or any other federal tax forms after January 1, 2008, of this action and provide each person with a copy of this injunction, as well as a copy of the complaint setting forth the allegations as to how Adebite fraudulently prepared federal income tax returns;
  - b. To turn over to the United States copies of all returns or claims for refund that he prepared after January 1, 2008;
  - c. To turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom he prepared returns after January 1, 2008;

- d. To provide to the United States a sworn statement with the Court evidencing his compliance with the foregoing directives within forty-five (45) days of entry of this injunction; and
  - e. To keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph F, below;
6. Pursuant to 26 U.S.C. § 7402, the United States is authorized to monitor Adebite's compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

Done this 9<sup>th</sup> day of December, 2013.

s/ CLARENCE COOPER  
CLARENCE COOPER  
UNITED STATES DISTRICT JUDGE