

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	Case No.
Plaintiff,	)	
	)	
v.	)	
	)	
CHAD ANTHONY CHERTOS, and	)	
GREGORY EDWARD VANDYKE,	)	
a/k/a CHANCE VANDYKE,	)	
Individually and doing business as	)	
INTEGRITY TAX and THE TAX GUYS,	)	
	)	
Defendants.	)	
	)	

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**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST CHAD ANTHONY CHERTOS**

Plaintiff United States of America has filed a Complaint for Permanent Injunction in this matter against Defendant Chad Anthony Chertos (“Chertos”), individually and doing business as Integrity Tax and The Tax Guys. Chertos admits that this Court has jurisdiction over him and over the subject matter of this action, and has consented to entry of this Stipulated Final Judgment of Permanent Injunction. Chertos enters into this Final Judgment of Permanent Injunction voluntarily.

Chertos waives the entry of findings of fact and conclusions of law. Chertos further understands that this permanent injunction constitutes the final judgment in this matter, and waives any rights he may have to appeal from this judgment.

Chertos acknowledges that entry of this Final Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes Chertos from contesting such taxes, interest, or penalties.

The parties agree that entry of this Final Judgment neither precludes the government from pursuing any other current or future civil or criminal matter or proceeding, nor precludes Chertos from contesting his liability in any matter or proceeding.

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

Chertos agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Order, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned.

The parties agree that they will each bear their own costs, including any attorneys' fees or other expenses of this litigation.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED, AND DECREED that:

1. The Court has jurisdiction over this action pursuant to Sections 1340 and 1345 of Title 28, United States Code, and I.R.C. § 7402(a).

2. Chad Anthony Chertos, individually and doing business as or through any entity, and anyone acting in concert or participation with him, is permanently enjoined from:

- A. acting as a federal tax return preparer, supervising or managing federal tax return preparers, or assisting with, or directing the preparation or filing of federal tax returns, amended tax returns, claims for tax refunds, or other related documents, for any person or entity other than themselves;
- B. appearing as representative on behalf of any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service ("IRS");
- C. engaging in conduct subject to penalty under 26 U.S.C. § 6701, including aiding, instructing, assisting, encouraging, enabling, inciting, or advising

(or supervising or managing others who aid, instruct, assist, encourage, enable, incite or advise) with respect to the preparation or presentation of any portion of a tax return, claim, or other document, that defendants know (or have reason to know) will be used as to a material matter arising under the federal tax laws, and will result in the understatement of the liability for tax of another person or entity;

- D. aiding, instructing, assisting, encouraging, enabling, inciting, or advising (or supervising or managing others who aid, instruct, assist, encourage, enable, incite, or advise) others to understate their federal tax liabilities or assert unreasonable, frivolous, or reckless positions, or preparing or assisting in the preparation or filing of tax returns for others that defendants know (or have reason to know) will result in the understatement of any tax liability as subject to penalty under I.R.C. § 6694;
- E. aiding, instructing, assisting, encouraging, enabling, inciting, or advising (or supervising or managing others who aid, instruct, assist, encourage, enable, incite, or advise) others to avoid the assessment or collection of their federal tax liabilities or to claim improper tax refunds;
- F. engaging in any activity subject to penalty under I.R.C. § 6695; and
- G. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

4. That the United States is entitled to engage in limited post-judgment discovery to ensure and monitor compliance with this Final Judgment of Permanent Injunction; and

5. That this Court retains jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

Consented to by:

  
Chad Anthony Chertos  
Defendant

7-22-14  
Date

  
Olivia R. Hussey Scott  
Trial Attorney, Tax Division  
U.S. Department of Justice  
*Attorney for the United States*

9-24-14  
Date

IT IS SO ORDERED

Dated: October 3, 2014

/s/ Robert Holmes Bell  
ROBERT HOLMES BELL  
UNITED STATES DISTRICT JUDGE