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 12, 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 defendant Sara Phongphitahack, individually and d/b/a Twin Tax Service and d/b/a Quick File Tax Service ("Consenting Defendant")*.

Consenting Defendant neither admits nor denies the allegations of the complaint and waives 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 Defendant voluntarily consents to this injunction and waives any right she may have to appeal from it.

^{*}This Permanent Injunction applies only to Consenting Defendant, Sara Phongphitahack, in her individual capacity as well as doing business as Twin Tax Service, Inc. and Quick file Tax Service.

Consenting Defendant consents to entry of this Final Judgment of Permanent Injunction without further notice and agrees that this court shall retain jurisdiction over her for purpose of implementing and enforcing this Final Judgment of Permanent Injunction.

The court accordingly 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 defendant Sara Phongphitahack, individually and d/b/a Twin Tax Service and d/b/a Quick File Tax Service ("Consenting Defendant") has consented to the entry of this Final Judgment of Permanent Injunction.
- 3. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Consenting Defendant individually and doing business under any other name or using any other entity, and her representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with her, are permanently enjoined from directly or indirectly:
 - 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 herself;
 - 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
- 4. The United States is permitted to conduct post-judgment discovery to monitor Consenting Defendant's compliance with this Final Judgment of Permanent Injunction.

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

Signed this 14th day of June, 2007.

United States District Judge

Consented and agreed to:

laws.

RICHARD B. ROPER, III United States Attorney

/s/ Moha P. Yepuri

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

Consented and Agreed to:

/s/ Sara Phongphitahack with permission by

Moha P. Yepuri

SARA PHONGPHITAHACK INDIVIDUALLY and D/B/A TWIN TAX SERVICE, INC. and D/B/A QUICK FILE TAX SERVICE