

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. 1:10-cv-02690-AT
)	
CHRISTOPHER K. MUSYOKI and)	
SAMUEL M. NGANGA, individually)	
and d/b/a AMAVIS ENTERPRISES,)	
)	
Defendants.)	

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST SAMUEL M. NGANGA**

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendant Samuel M. Nganga, individually and d/b/a Amavis Enterprises.

Defendant admits that this Court has jurisdiction over him and over the subject matter of this action.

Defendant consents to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction.

Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407 and 7408.

Defendant waives any right he may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Defendant states that he enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

Defendant acknowledges that entry of this Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such taxes, interest, or penalties. Nothing in this Stipulated Final Judgment of Permanent Injunction should be construed as an admission of the allegations contained in the United States' complaint.

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

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

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. § 7402;

2. Samuel M. Nganga and his representatives, agents, servants, employees, and anyone in active concert or participation with him are PERMANENTLY ENJOINED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

A. Preparing tax returns with claims for fuel tax credits, made under 26 U.S.C. §§ 34, 6421(a), or 6427 and/or prepared using IRS Form 4136, "Credit for Federal Tax Paid on Fuels;"

B. Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, including but not limited to preparing any part of a return, amended return, or claim for refund that includes an unreasonable position, including, without limitation, inflated claims for the deduction of business or employee expenses;

C. Assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;

D. Using false or fictitious Employer Identification Number, Taxpayer Identification Number, Preparer Tax Identification Number, Social Security Number, Electronic Filing Identification Number, or any other federally issued identification number to file or remit income tax returns;

E. Allowing persons other than Nganga the use of a personal or business Employer Identification Number, Taxpayer Identification Number,

Preparer Tax Identification Number, Social Security Number or any other federally issued identification number to prepare or file income tax returns;

F. Engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws;

G. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, i.e., preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that Nganga knows will (if so used) result in understating the income tax liability of another person, and;

H. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision of the Internal Revenue Code.

IT IS FURTHER ORDERED pursuant to 26 U.S.C. § 7402 that Nganga shall institute the following measures and keep them in place for a minimum of three years from the date of this order:

A. Samuel M. Nganga will complete a tax return preparation course approved by the United States annually.

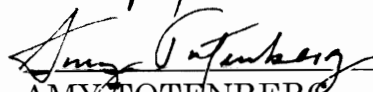
B. Nganga will require completion of a tax return preparation course approved by the United States for all of his representatives, agents,

servants, employees, and anyone in active concert or participation with him. The tax return preparation course shall familiarize them – before they prepare (or supervise the preparation of) any tax returns – with applicable laws, rules, and regulations pertaining to such matters as the claiming of dependents, eligibility for various tax filing statuses (in particular the limits on claiming head-of-household status), eligibility for (and due-diligence requirements pertaining to) the earned income credit, child credit, educational credits, and rules pertaining to deductions for home-based businesses.

C. Nganga will sign each and every page of any tax return he prepares and require his representatives, agents, servants, employees, and anyone in active concert or participation with him to sign each and every page of any tax return they prepare.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over the defendant Samuel M. Nganga and over this action to enforce this injunction and that the United States shall be entitled to conduct discovery to monitor Nganga's compliance with the terms of this injunction entered against him.

IT IS SO ORDERED this 27th day of July 2011.



AMY TOTENBERG
United States District Judge