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FILED

DEC 06 2007
Dec 06 2007
Judge Blanche M. Manning
United States District Court

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:07-cv-01802
)	
SMART TAX, INC.,)	
d/b/a Jackson Hewitt Tax Service, et al.,)	
)	
Defendants.)	

**STIPULATED CONSENT INJUNCTION AGAINST
TIFFANY GEE AND SHEWANA ISAAC**

The United States has filed a complaint seeking a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against defendants Tiffany Gee and Shewana Isaac. Defendants Gee and Isaac consent to the entry of this permanent injunction. Defendants Gee and Isaac understand that this injunction constitutes the final judgment in this matter, and waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendants Gee and Isaac waive the right to appeal from this injunction. Defendants Gee and Isaac further understand and agree that the Court will retain jurisdiction over this matter for the purposes of implementing and enforcing this injunction.

The parties agree that nothing in this order precludes the IRS from assessing penalties against any defendant for asserted penalty conduct under the Internal Revenue Code, or precludes any defendant from contesting any such penalties should the IRS assess them.

ORDER

Defendant Isaac, and her agents, servants, employees, and anyone in active concert or

participation with her who receives actual notice of this Order, are enjoined for ten years from the date of this order from acting as federal tax return preparers or assisting in or directing the preparation or filing of federal tax returns for any persons or entities other than themselves;

Defendant Gee, and her agents, servants, employees, and anyone in active concert or participation with her who receives actual notice of this Order, are enjoined for seven years from the date of this order from acting as federal tax return preparers or assisting in or directing the preparation or filing of federal tax returns for any persons or entities other than themselves;

Defendants Gee and Isaac, and their agents, servants, employees, and anyone in active concert or participation with them who receives actual notice of this Order, are permanently enjoined from:

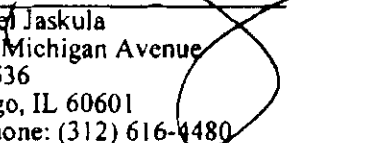
- a. preparing or assisting in the preparation or filing of tax returns for others that they know will result in the understatement of any tax liability;
- b. understating customers' tax liabilities as subject to penalty under IRC § 6694;
- c. instructing, assisting, or advising others to understate their federal tax liabilities;
- d. engaging in any other activity subject to penalty under IRC § 6694;
- e. engaging in any activity subject to penalty under IRC § 6695; and
- f. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Further, the Court orders that the United States is permitted to engage in post-judgment discovery to ensure compliance with this Order.

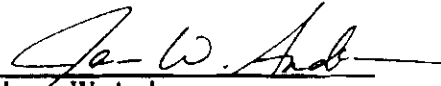
The Court will retain jurisdiction over this action for purposes of implementing and enforcing this Order and any additional orders necessary and appropriate to the public interest.

Each party will bear its own costs, including attorney fees.

Consented and Agreed to:


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SO ORDERED:


BLANCHE M. MANNING
UNITED STATES DISTRICT JUDGE

Dated this 6th day of December, 2007.