

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA,	:	Case No. 3:12-cv-95
	:	
Plaintiff,	:	Judge Timothy S. Black
	:	
vs.	:	
	:	
ITS FINANCIAL, LLC,	:	
TCA FINANCIAL, LLC,	:	
TAX TREE, LLC, and	:	
FESUM OGBAZION,	:	
	:	
Defendants.	:	

**ORDER OF PERMANENT INJUNCTION AGAINST DEFENDANTS
ITS FINANCIAL, LLC, TCA FINANCIAL, LLC, TAX TREE, LCC, AND
FESUM OGBAZION
PERMANENTLY ENJOINING DEFENDANTS
FROM OPERATING, OR BEING INVOLVED WITH IN ANY WAY,
ANY WORK OR BUSINESS RELATING IN ANY WAY
TO PREPARATION OF TAX RETURNS**

1. The United States of America filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7402 and 7408 of the Internal Revenue Code (“I.R.C.”) against Defendants. (Doc. 1).

2. This civil case is before the Court following a trial to bench on June 17, 18, 19, 20, 21, 24, 25, 26, and 27, 2013. (Docs. 98, 100, 108, 112, 117, 121, 125, 128, 129, 130). Pursuant to Fed. R. Civ. P. 52, the Court has set forth and entered its Findings of Fact and Conclusions of Law. (Doc. 142).

3. The Court has found that Defendants have engaged in conduct subject to penalty under I.R.C. § 6701 and that injunctive relief under I.R.C. § 7408 is appropriate to prevent the recurrence of that conduct; and
4. The Court has found that Defendants have engaged in conduct substantially interfering with the administration and enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct under I.R.C. § 7402(a).

Based on the foregoing, **IT IS HEREBY ORDERED** pursuant to I.R.C. §§ 7402 and 7408 that Defendants ITS Financial, LLC, TCA Financial, LLC, Tax Tree, LLC, and Fesum Ogbazion, and their representatives, agents, employees, attorneys, and/or any person or entity acting in active concert or participation with them, are **PERMANENTLY ENJOINED** from directly or indirectly, by use of any means:

- A. Operating, or being involved with in any way, any work or business relating in any way to preparation of tax returns; and, accordingly, Defendants ITS Financial, LLC, TCA Financial, LLC, and Tax Tree, LLC shall cease to operate; and Defendant Fesum Ogbazion shall cease operating, or being involved with in any way, any work or business relating in any way to preparation of tax returns;

- B. Acting as tax return preparers; and/or acting or operating as a franchisor of businesses relating in any way to preparation of tax returns;
- C. Supervising or managing or assisting tax return preparers; and/or owning, operating, or engaging in work or a business relating in any way to preparation of tax returns;
- D. Assisting with or directing the preparation or filing of tax returns, amended returns, claims for refund, or other related documents;
- E. Representing before the Internal Revenue Service any person or organization whose tax liabilities are under examination or investigation by the IRS;
- F. Organizing, promoting, providing, advising or selling any business or work of tax services;
- G. Engaging in conduct subject to penalty under any provision of the Internal Revenue Code; and
- H. Engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendants, within 30 days of the entry of this Order, shall contact by mail all: (1) employees; and (2) franchisees or licensees, enclosing a copy of this permanent injunction, and file a certification with the Court, under penalty of perjury, stating that they have complied with this provision;

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the Injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

IT IS SO ORDERED.

Date: 11/6/13

/s/ Timothy S. Black
Timothy S. Black
United States District Judge