

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF INDIANA  
HAMMOND DIVISION

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 2:12-CV-131-JD-PRC
	)	
JOHN NEWLIN, and	)	
WORLD CHANGERS INCORPORATED	)	
d/b/a QUICK SAM TAX REFUND,	)	
	)	
Defendants.	)	

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND ORDER  
AGAINST JOHN NEWLIN AND WORLD CHANGERS, INC.**

Plaintiff, United States of America, and Defendants John Newlin and World Changers Incorporated d/b/a Quick Sam Tax Refund, (“the Parties”) respectfully stipulate to the entry of this Stipulated Final Judgment of Permanent Injunction and Order, and agree and stipulate as follows:

1. The United States of America has filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7401, 7402, 7407 and 7408 of the Internal Revenue Code (“I.R.C.”) against John Newlin and World Changers Incorporated, d/b/a Quick Sam Tax Refund (collectively, “the Defendants”).
2. The Defendants admit that the Court has subject matter and personal jurisdiction over them.
3. The Parties stipulate to resolve this matter through a Stipulated Final Judgment of Permanent Injunction and Order. This stipulation does not establish any fact other than the existence and the terms of the Permanent Injunction, nor does it constitute an admission of any kind by either party.

4. Entry of this Stipulated Final Judgment of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the Defendants from contesting their liability in any such matter or proceeding.

5. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

6. The Parties understand and agree that the Order of Permanent Injunction will be entered under Fed. R. Civ. P. 65 and will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment, and agree that they will bear their respective costs, including any attorneys' fees or other expenses of this litigation.

7. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Injunction, and the Defendants understand that if they violate the Injunction, they may be subject to civil or criminal sanctions for contempt.

8. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with the Injunction.

9. On the above basis, and subject to the mutual protections herein, the Defendants consent to the entry of this Stipulated Final Judgment of Permanent Injunction and Order without further notice and agree to be bound by its terms.

**ORDER**

**IT IS HEREBY ORDERED** pursuant to I.R.C. §§ 7401, 7402, 7407 and 7408 that Defendant John Newlin, and his officers, agents, servants and employees and/or the officers, agents, servants and employees of World Changers, Inc. d/b/a Quick Sam Tax Refund, and anyone acting in active concert or participation with them are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

A. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than preparing Newlin's own personal tax return;

B. Preparing or filing, or assisting in the preparation or filing of tax returns or other related tax forms or documents for others;

C. Appearing as a representative on behalf of any person or entity before the IRS;

D. Owning, managing, controlling, working for, or volunteering for a tax-return-preparation business;

E. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number ("PTIN") and/or IRS Electronic Filing Identification Number ("EFIN"), or any other IRS service or program by which one prepares or files tax returns;

F. Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to, a document related to a material matter under the internal revenue laws that includes a position that Newlin and/or World

Changers Incorporated d/b/a Quick Sam Tax Refund knows will, if used, result in an understatement of tax liability;

G. Engaging in conduct subject to penalty under I.R.C. §§ 6694 or 6695, including, but not limited to, preparing or assisting in the preparation of tax returns that understate tax liabilities that Newlin knows, or reasonably should know, are based on unreasonable, frivolous or reckless positions;

H. Engaging in conduct designed or intended to obstruct or delay an IRS investigation or audit; and

I. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that the Defendants or their attorneys shall produce to counsel for the United States, to the extent that it has not already been produced during discovery and it is in their possession, custody or control, a list identifying (by name, address, e-mail address, phone number, and Social Security or other tax identification number) all of the customers who, for any of the tax years 2008 to the present, have used the services of Newlin or his business as it is known under any of its names, including *but not limited to* World Changers Incorporated and Quick Sam Tax Refunds, and Newlin or his attorneys shall file with the Court, within 20 days of the date on which the permanent injunction is entered, a certification signed under penalty of perjury that he has done so;

**IT IS FURTHER ORDERED** that, within 15 days of entry by the Court, the Defendants or their attorneys shall provide notice of the injunction to the public via publication; and the notice is to be published in all periodicals in which the Defendants advertised their tax preparation services from 2008 through 2012; and the notice shall state that John R. Newlin and

World Changers Incorporated d/b/a Quick Sam Tax Refund have been enjoined by this Court from preparing tax returns for others and shall provide the case caption and case number of this civil action and a working website address which links to a copy of the Court's injunction order; and within 30 days the Defendants or their attorneys shall file with the Court a certification signed under penalty of perjury that the Defendants published notice to the public in accordance with this paragraph;

**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.

Consented to and submitted by [signatures contained on original filing, DE 12],

KATHRYN KENEALLY  
Assistant Attorney General

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**Attorneys for United States of America**

Dated: March 14, 2013

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**Attorneys for Defendants  
John Newlin and  
World Changers, Inc. d/b/a Quick Sam**

Dated: March 12, 2013

IT IS SO ORDERED.

ENTERED: March 27, 2013

                  /s/ JON E. DEGUILIO  
Judge  
United States District Court