

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

AMENDED
PERMANENT
INJUNCTION
07-CV- 2456 (KAM)

-against-

ARCHIE J. PUGH, JR. and THEODORE
PUGH, each individually, and d/b/a
ARCHIE'S TAX & ACCOUNTING SERVICE,

Defendants.

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An Order of Honorable Kiyo A. Matsumoto, United States District Judge, having been filed on June 02, 2010, directing the Clerk of Court to enter the permanent injunction based on the foregoing factual findings and for good cause; and ordering that the Court will retain jurisdiction to ensure compliance with this Court's Order of Permanent Injunction; it is hereby ORDERED and ADJUDGED:

A. That pursuant to I.R.C. §§ 7402(A) AND 7408, Archie J. Pugh, Jr. and Theodore Pugh, individually and doing business as Archie's Tax and Accounting Service, and anyone acting in concert with them, are permanently enjoined from:

1. organizing, promoting, marketing, or selling any tax shelter, plan or arrangement that advises or incites customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
2. making false or fraudulent statements about the securing of any tax benefit by the reason of participating in any tax plan or arrangement;
3. encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;

4. acting as federal income tax return preparers, or preparing or providing or filing federal income tax returns for anyone other than themselves;
5. assisting or advising anyone in connection with preparing or filing federal income tax return;
6. engaging in conduct subject to penalty under I.R.C. §§ 6700 or 6701; and
7. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme.

B. That pursuant to I.R.C. § 7407, Theodore Pugh individually and doing business as Archie's Tax Service, and anyone acting in concert with him, is permanently enjoined from:

1. engaging in conduct subject to penalty under I.R.C. §§ 6694 or 6695;
2. acting as a federal income tax return preparer, or preparing or providing or filing federal income tax returns for anyone other than himself; and
3. assisting or advising anyone in connection with preparing or filing a federal income tax return.

C. That the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction; it is

ORDERED and ADJUDGED that this permanent injunction is hereby entered enjoining Archie J. Pugh, Jr. and Theodore Pugh, from acting as tax return preparers and as stated above.

Dated: Brooklyn, New York
July 21, 2010

s/RCH

ROBERT C. HEINEMANN
Clerk of Court

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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Plaintiff,

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1. organizing, promoting, marketing, or selling any tax shelter, plan or arrangement that advises or incites customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
 2. making false or fraudulent statements about the securing of any tax benefit by the reason of participating in any tax plan or arrangement;
 3. encouraging, instructing, advising and assisting others to violate the tax laws, including to evade the payment of taxes;

C. That the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction; it is

ORDERED and ADJUDGED that this permanent injunction is hereby entered enjoining Archie J. Pugh, Jr. and Theodore Pugh, from acting as tax return preparers and as stated above.

Dated: Brooklyn, New York
June 02, 2010

s/RCH

ROBERT C. HEINEMANN
Clerk of Court