

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 6:18-cv-982-Orl-18GJK

**NDAIZIWEI KAYA CHIPUNGU and
SOCIETY FINANCIAL SOLUTIONS,
LLC,**

Defendants.

PERMANENT INJUNCTION ORDER

In accordance with the Court's prior Order (Doc. 17) and pursuant to 26 U.S.C. §§ 7407, 7408, and 7402,

IT IS HEREBY ORDERED that:

A. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and all those in active concert or participation with them, are permanently enjoined from:

- (1) acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
- (2) preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- (3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to preparation of federal tax returns;
- (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (6) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC shall immediately and permanently close all tax return preparation stores that they own directly or through any entity, and whether those stores do business as Society Financial Solutions, SFS Tax Services, Society Financial Group, LLC, or under any other name;

C. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC are prohibited from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to any tax return preparation business to which they or any entity under their control is a party.

D. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC are prohibited from (1) selling to any individual or entity a list of customers, or any other customer information, for whom Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and any other business or name (including but not limited to Society Financial Solutions, SFS Tax Services, and Society Financial Group, LLC) through which they, or those acting at their direction, have at any time since January 1, 2012 prepared a tax return; (2) assigning, disseminating, providing, or giving any current or former franchisee, General Sales Manager, District Sales Manager, manager, tax return

preparer, employee, or independent contractor of Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, or any other business through which they prepare tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and any other business or name (including but not limited to Society Financial Solutions, SFS Tax Services, and Society Financial Group, LLC) through which they, or those acting at their direction, have at any time since January 1, 2012 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and any other business or name (including but not limited to Society Financial Solutions, SFS Tax Services, and Society Financial Group, LLC) through which Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, or those acting at their direction, have at any time since January 1, 2012 prepared a tax return;

E. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC shall contact, within 30 days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and their managers, employees, and tax return preparers (including but not limited to those doing business under the name Society Financial Solutions, SFS Tax Services, and Society Financial Group, LLC), prepared federal tax returns or claims for a refund from January 1, 2012 and continuing through the date of this Order to inform these individuals of this Order of Permanent Injunction, including sending a copy of this Order but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;

F. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC shall produce to

counsel for the United States, within 30 days of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC, and their managers, employees and tax return preparers (including but not limited to those doing business under the name Society Financial Solutions, SFS Tax Services, and Society Financial Group, LLC) prepared federal tax returns or claims for a refund for tax years from January 1, 2012 and continuing through the date of this Order;

G. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC shall produce to counsel for the United States, within 30 days of this Order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC from January 1, 2012 to the date of this Order;

H. Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC shall provide a copy of this Order to all principals, officers, managers, franchisees, employees, and independent contractors of Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC within 15 days of this Order, and provide to counsel for the United States within 30 days of this Order a signed and dated acknowledgment of receipt of the Court's order for each person for whom Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC provided a copy of this Order.

I. The Court shall retain jurisdiction over Ndaiziwei Kaya Chipungu and Society Financial Solutions, LLC and over this action to enforce this Order and Judgment of Permanent Injunction; and

J. The United States is entitled to conduct discovery to monitor Ndaiziwei Kaya

Chipungu's and Society Financial Solutions, LLC's compliance with the terms of this Order and Judgment of Permanent Injunction and the terms of the Court's prior Order of Disgorgement entered against them.

DONE and ORDERED in Orlando, Florida, this 22 day of February, 2019.



G. KENDALL SHARP
SENIOR UNITED STATES DISTRICT JUDGE

Copies to: Counsel of Record, Unrepresented Parties