

1 ANDRÉ BIROTTE JR.  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
GAVIN L. GREENE (SBN 230807)  
4 Assistant United States Attorney  
Federal Building, Room 7211  
5 300 North Los Angeles Street  
Los Angeles, California 90012  
6 Telephone: (213) 894-4600  
Facsimile: (213) 894-0115  
7 Email: [Gavin.Greene@usdoj.gov](mailto:Gavin.Greene@usdoj.gov)

8 RICHARD A. SCHWARTZ (SBN 267469) JS 6  
Trial Attorney, Tax Division  
9 U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
10 Washington, D.C. 20044-0683  
Telephone: (202) 353-2466  
11 Facsimile: (202) 307-0054  
Email: [Richard.A.Schwartz@usdoj.gov](mailto:Richard.A.Schwartz@usdoj.gov)

12 Attorneys for Plaintiff, United States of America

13  
14 UNITED STATES DISTRICT COURT  
15 CENTRAL DISTRICT OF CALIFORNIA

16 UNITED STATES OF AMERICA, )  
17 Plaintiff, ) Civil No. 11-7661 DSF (MRNx)  
18 v. ) **Stipulated Order of Permanent Injunction**  
19 MARIO PLACENCIA, )  
20 Defendant. )

21  
22 The United States of America (“United States”), has filed a Complaint for a  
23 Permanent Injunction and Other Relief against defendant Mario Placencia, individually  
24 and doing business as MP Accounting Services (collectively, “Placencia”).

25 Placencia has consented to entry of this Stipulated Order of Permanent Injunction,  
26 and waives the entry of findings of fact and conclusions of law. Placencia further  
27 understands that this permanent injunction constitutes the final judgment in this matter,  
28 and he waives any rights he may have to appeal from this judgment.

1 NOW, THEREFORE, and for good cause shown, it is accordingly ORDERED,  
2 ADJUDGED, and DECREED that:

3 Pursuant to 26 U.S.C. (“I.R.C.”) §§ 7402, 7407 and 7408, Mario Placencia,  
4 individually and doing business as MP Accounting Services, and his representatives,  
5 agents, servants, and employees, are permanently enjoined from directly or indirectly:

- 6 (1) Acting as a federal tax return preparer, or requesting, assisting in, or directing  
7 the preparation or filing of federal tax returns for any person other than  
8 himself or his legal spouse, or appearing as a representative on behalf of any  
9 person or entity whose tax liability is under examination or investigation by  
10 the Internal Revenue Service;
- 11 (2) Instructing, advising, or assisting, either directly or indirectly, others to  
12 violate the tax laws, including to evade the payment of taxes;
- 13 (3) Engaging in activity subject to penalty under I.R.C. § 6694, *i.e.*, preparing  
14 federal income tax returns that improperly understate customers’ tax  
15 liabilities;
- 16 (4) Engaging in activity subject to penalty under I.R.C. § 6695, *i.e.*, failing to file  
17 correct information returns;
- 18 (5) Engaging in activity subject to penalty under I.R.C. § 6701, *i.e.*, aiding,  
19 assisting in, procuring, or advising with respect to the preparation of any  
20 portion of a return, affidavit, claim or other document, when Placencia knows  
21 or has reason to believe that portion will be used in connection with a  
22 material matter arising under the federal tax law, and Placencia knows that  
23 the relevant portion will result in the material understatement of the liability  
24 for the tax of another person;
- 25 (6) Representing, either directly or indirectly, any person other than himself or  
26 his legal spouse before the Internal Revenue Service;
- 27 (7) Assisting, either directly or indirectly, in the representation of any person  
28 other than himself or his legal spouse before the Internal Revenue Service;

1 and

2 (8) Engaging in any other conduct that substantially interferes with the proper  
3 administration and enforcement of the internal revenue laws.  
4

5 IT IS FURTHER ORDERED that Placencia shall contact by mail (and also by e-  
6 mail, if an e-mail address is known) those persons and entities who have, since January 1,  
7 2003, previously paid or otherwise retained him to prepare their income tax returns, and  
8 inform those persons and entities of his consent to this Stipulated Order of Permanent  
9 Injunction and attach a copy of the permanent injunction against Placencia, and to file  
10 with the Court, within 30 days of the date the permanent injunction is entered, a  
11 certification signed under penalty of perjury stating that he has done so. The mailings  
12 shall include a cover letter in a form either agreed to by counsel for the United States or  
13 approved by the Court, and shall not include any other documents or enclosures;

14 IT IS FURTHER ORDERED that Placencia is prohibited from owning, controlling,  
15 or managing any business involving tax return preparation and/or the provision of tax  
16 advice, or maintaining a professional presence in any premises, whether an office, place of  
17 business, dwelling, or other abode, where tax returns are being prepared for a fee or  
18 professional tax services are being provided;

19 IT IS FURTHER ORDERED that, notwithstanding the foregoing, Placencia shall  
20 not be precluded from working in a non-professional capacity in an office that prepares  
21 third party tax returns or mortgage loan applications, such as by providing bookkeeping  
22 and/or clerical assistance to any such business, so long as Placencia is not assisting clients  
23 in the preparation of tax returns or mortgage loan applications;  
24

25 IT IS FURTHER ORDERED that the United States is permitted to engage in  
26 limited post-judgment discovery to ensure compliance with this permanent injunction;

27 IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this  
28 action for purposes of implementing and enforcing this permanent injunction; and

1 IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. P. 65(d)(2), counsel for  
2 the United States is authorized to arrange for personal service of this order on the  
3 defendant.

4  
5 SO ORDERED.

6 Dated: 9/19/11

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8  
9   
10 United States District Judge

11 Consented to and submitted by:

12 ANDRÉ BIROTTE, JR.  
13 United States Attorney  
14 SANDRA R. BROWN  
15 Assistant United States Attorney  
16 Chief, Tax Division  
17 GAVIN L. GREENE  
18 Assistant United States Attorney

19 Dated:

20  
21 RICHARD A. SCHWARTZ  
22 Trial Attorney, Tax Division  
23 U.S. Department of Justice  
24 Attorneys for the United States of America

25 Dated:

26 MARIO PLACENCIA  
27 d/b/a MP Accounting Services  
28