

1 ANDRÉ BIROTTE, JR.  
United States Attorney

2 SANDRA R. BROWN  
3 Assistant United States Attorney  
Chief, Tax Division

4 VALERIE MAKAREWICZ  
Ca. Bar No. 229637  
5 Assistant United States Attorney  
Federal Building, Room 7211  
6 300 North Los Angeles Street  
Los Angeles, California 90012  
7 Telephone: (213) 894-2729  
Facsimile: (213) 894-0115  
8 E-mail: valerie.makarewicz@usdoj.gov

9 RICHARD G. ROSE  
D.C. Bar No. 493454  
10 Trial Attorney, Tax Division  
U.S. Department of Justice  
11 Post Office Box 7238  
Ben Franklin Station  
12 Washington, D.C. 20044  
Telephone: (202) 616-2032  
13 E-mail: richard.g.rose@usdoj.gov

JS - 6

14 Attorneys for the United States of America

15 UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

16 UNITED STATES OF AMERICA, )  
17 )  
Plaintiff, )  
18 )  
v. )  
19 )  
BENJAMIN APARICIO, individually and )  
20 d/b/a BA INCOME SERVICES, )  
21 Defendant. )

Civil No. 11-6042-RGK (PLAx)

**Stipulated Order Of Permanent  
Injunction**

1 Plaintiff, the United States of America (“United States”), has filed a Complaint for  
 2 Permanent Injunction and Other Relief in this matter against defendant Benjamin Aparicio,  
 3 individually and doing business as BA Income Services (collectively, “Aparicio”).

4 Aparicio has consented to entry of this Stipulated Order of Permanent Injunction, and  
 5 waives the entry of findings of fact and conclusions of law. Defendant further understands that  
 6 this permanent injunction constitutes the final judgment in this matter, and waives any rights he  
 7 may have to appeal from this judgment.

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

10 Pursuant to 26 U.S.C. (“I.R.C.”) §§ 7402, 7407, and 7408, Benjamin Aparicio,  
 11 individually and doing business as BA Income Services, and his representatives, agents,  
 12 servants, and employees, are permanently enjoined from directly or indirectly:

- 13 (1) Acting as a federal tax return preparer, or requesting, assisting in, or directing the  
 14 preparation or filing of federal tax returns for any person other than himself, or  
 15 appearing as a representative on behalf of any person or entity whose tax liability  
 16 is under examination or investigation by the Internal Revenue Service;
- 17 (2) Instructing, advising, or assisting others to violate the tax laws, including to evade  
 18 the payment of taxes;
- 19 (3) Engaging in activity subject to penalty under I.R.C. § 6694, *i.e.*, preparing federal  
 20 income tax returns that improperly understate customers’ tax liabilities;
- 21 (4) Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, organizing or  
 22 selling a plan or arrangement and making a statement regarding the excludability  
 23 of income or securing of any other tax benefit by participating in the plan that  
 24 Aparicio knows or has reason to know is false or fraudulent as to any material  
 25 matter;
- 26 (5) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, aiding, assisting  
 27 in, procuring, or advising with respect to the preparation of any portion of a

1 return, affidavit, claim or other document, when Aparicio knows or has reason to  
2 believe that portion will be used in connection with a material matter arising  
3 under the federal tax law, and Aparicio knows that the relevant portion will result  
4 in the material understatement of the liability for the tax of another person; and  
5 (6) Representing others before the Internal Revenue Service.

6 IT IS FURTHER ORDERED that Aparicio shall contact by mail (and also by  
7 e-mail, if an e-mail address is known) those persons and entities who have, since January  
8 1, 2010, previously paid or otherwise retained him to prepare their income tax returns,  
9 and inform those persons and entities of his consent to this Stipulated Order of Permanent  
10 Injunction and attach a copy of the permanent injunction against Aparicio, and to file  
11 with the Court, within 30 days of the date the permanent injunction is entered, a  
12 certification signed under penalty of perjury stating that he has done so. The mailings  
13 shall include a cover letter in a form either agreed to by counsel for the United States or  
14 approved by the Court, and shall not include any other documents or enclosures;

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


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

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;

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

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

6 SO ORDERED this 28th day of July, 2011

7 

8  
9 United States District Judge

10 Consented to and submitted by:

11  
12 BENJAMIN APARICIO  
13 d/b/a BA INCOME SERVICES  
14 653½ Saratoga Street  
Fillmore, CA 93013

ANDRÉ BIROTTE, JR.  
United States Attorney

SANDRA R. BROWN  
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VALERIE MAKAREWICZ  
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