

1 McGREGOR W. SCOTT  
United States Attorney

2 BRIAN H. CORCORAN  
3 Trial Attorney, Tax Division  
4 U.S. Department of Justice  
5 P.O. Box 7238  
6 Washington, D.C. 20044  
7 Telephone: (202) 353-7421  
8 Facsimile: (202) 514-6770  
9 [Brian.H.Corcoran@usdoj.gov](mailto:Brian.H.Corcoran@usdoj.gov)

10 Attorneys for the United States of America

11 IN THE UNITED STATES DISTRICT COURT  
12 FOR THE EASTERN DISTRICT OF CALIFORNIA

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 BONNIE G. ARNEL, d/b/a  
17 ARNEL ACCOUNTING,

18 Defendant.

Case No. 08-CV-01180-AWI-DLB

19 **STIPULATED ORDER**  
20 **OF PERMANENT**  
21 **INJUNCTION**

22 The parties filed the following stipulation:

23 Plaintiff the United States of America has filed a Complaint for Permanent Injunction and  
24 other relief in this matter against Defendant Bonnie G. Arnel, doing business as Arnel Accounting  
25 (collectively, "Arnel").

26 Without admitting or denying the allegations in the Complaint, Arnel consents to entry of this  
27 Stipulated Order of Permanent Injunction. Defendant also waives the entry of findings of fact and  
28 conclusions of law. Defendant understands that this permanent injunction constitutes the final  
judgment in this matter, and waives any rights she may have to appeal from the this judgment.

1  
2 In accordance with the parties' stipulation, NOW, THEREFORE, it is ORDERED,  
3 ADJUDGED, and DECREED that:

4 Pursuant to I.R.C. §§ 7402, 7407 and 7408, Arnel, individually and doing business as Arnel  
5 Accounting or any other entity, and her representatives, agents, servants, employees, attorneys, and  
6 those persons in active concert or participation with her, are permanently enjoined from directly or  
7 indirectly:

- 8 (1) acting as a federal income-tax preparer, and requesting, assisting in, or directing the  
9 preparation or filing of federal tax returns for any person other than herself, or  
10 appearing as a representative on behalf of any person or entity whose tax liability is  
11 under examination or investigation by the Internal Revenue Service;
- 12 (2) Engaging in any conduct subject to penalty under IRC § 6694;
- 13 (3) Engaging in any conduct subject to penalty under IRC § 6695, including failing to  
14 furnish the proper and correct identifying number of the income tax preparer on a  
15 return;
- 16 (4) Instructing, assisting, or advising or assisting others to violate the tax laws, including  
17 to evade the payment of taxes;
- 18 (5) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, by also aiding,  
19 assisting in, procuring, or advising with respect to the preparation of any portion of  
20 a return, affidavit, claim or other document, when Arnel knows or has reason to  
21 believe that portion will be used in connection with a material matter arising under  
22 the federal tax law, and Arnel knows that the relevant portion will result in the  
23 material understatement of the liability for the tax of another person;
- 24 (6) Engaging in any other conduct that interferes with the administration and  
25 enforcement of the internal revenue laws; and
- 26 (7) Engaging in any activity subject to penalty under any other section of the Internal  
27 Revenue Code.

28 IT IS FURTHER ORDERED that Arnel shall contact by mail (or by e-mail, if a mailing  
address is unknown) those persons and entities whose mail addresses or e-mail addresses she  
possesses and who have, since January 1, 2003, previously paid or otherwise retained her to prepare  
their income tax returns, and inform those persons and entities of the Court's findings concerning  
the falsity of Arnel's prior representations and attach a copy of the permanent injunction against

1 Arnel, and to file with the Court, within 20 days of the date the permanent injunction is entered, a  
2 certification signed under penalty of perjury stating that she has done so to the extent of her ability;

3 IT IS FURTHER ORDERED that Arnel shall produce to counsel for the United States a  
4 customer list, including the names, addresses, e-mail addresses, telephone numbers, and social  
5 security or tax identification numbers, of all persons and entities for whom she has such information  
6 and who have, since January 1, 2003, previously paid or otherwise retained her to prepare their  
7 income tax returns, and to file with the Court, within 20 days of the date the permanent injunction  
8 is entered, a certification that she has done so to the extent of her ability;

9 IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment  
10 discovery to ensure compliance with the permanent injunction;

11 IT IS FURTHER ORDERED that this Court retain jurisdiction over this action for purposes  
12 of implementing and enforcing the final judgment; and

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

15  
16  
17 IT IS SO ORDERED.

18 **Dated:** September 30, 2008

/s/ Anthony W. Ishii  
CHIEF UNITED STATES DISTRICT JUDGE