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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,

18 v.

19 MARIO PLACENCIA,

20 Defendant.
21

} Civil No. 11-7661 DSF (MRNx)

} **Stipulated Order of Permanent Injunction**

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.

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5 SO ORDERED.

6 Dated: 9/19/11

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