

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 17-60166-CIV-DIMITROULEAS

UNITED STATES OF AMERICA,

Plaintiff,

v.

BILLY PHILIPPE,

Defendant.

PERMANENT INJUNCTION BY CONSENT

Now before the Court is the Joint Motion for Entry of Permanent Injunction by Consent filed by Plaintiff, the United States of America [DE 8], filed on February 17, 2017.

The Court having reviewed the submissions as stipulated and consented to by the parties, and being fully advised in the premises, it is hereby **ORDERED AND ADJUDGED** as follows:

1. The Court finds Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Billy Philippe under 26 U.S.C. §§ 7402(a) and 7407;
2. The Court further finds Defendant, Billy Philippe, admits for the purposes of this injunction that the Court has personal jurisdiction over him and subject matter jurisdiction over this matter;
3. The Court further finds, for purposes of this injunction only, that Defendant, Billy Philippe, has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and has continually and repeatedly engaged in other fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws, that injunctive relief barring him from acting as a federal tax return preparer is appropriate under 26 U.S.C. § 7407 to

prevent recurrence of that conduct, and that a narrower injunction enjoining only specified conduct would not be sufficient to prevent his interference with the proper administration of the internal revenue laws;

4. The Court further finds that Defendant, Billy Philippe, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a).

Accordingly, it is hereby **ORDERED and ADJUDGED** pursuant to 26 U.S.C. §§ 7402(a) and 7407:

A. Billy Philippe and all those acting in concert and/or participation with him are **PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

- (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, including any electronically-submitted tax returns or tax-related documents, for any person or entity other than themselves;
- (2) preparing or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liability or overstate federal tax refunds based upon positions that they know or reasonably should know are unreasonable;
- (3) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or any other penalty provision in the Internal Revenue Code; and

(4) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

B. Billy Philippe shall, within 30 days of entry hereof, contact by United States mail and, if an e-mail address is known, by e-mail all persons for whom he prepared a federal tax return since January 1, 2012, to inform them of the permanent injunction entered against Philippe, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and file with the Court a sworn certificate stating that he has complied with this requirement;

C. Philippe shall produce to counsel for the United States within 30 days a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s), or so much of the foregoing as is available to him, for all persons for whom he prepared federal income tax returns or claims for refund since January 1, 2012;

D. Philippe shall produce to counsel for the United States within 30 days a copy of all federal income tax returns that he prepared since January 1, 2012;

E. Billy Philippe shall provide a copy of the Court's order to all of the principals, officers, managers, employees, and independent contractors of Advantage Tax Center Plus, Inc. within fifteen (15) days of the Court's order, and provide to counsel for the United States a signed and dated acknowledgment of receipt of the Court's order for each person to whom he provided a copy of such Order;

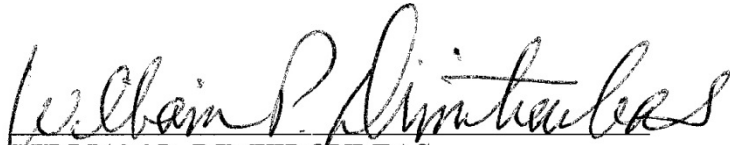
F. That the IRS is authorized to immediately revoke any Preparer Tax Identification Number (PTIN) that is held by, assigned to, or used by Philippe, pursuant to 26 U.S.C. § 6109;

G. That the United States is entitled to conduct discovery to monitor Philippe's compliance with the terms of this permanent injunction entered against him; and

H. That this Court retain jurisdiction over Philippe and over this action to enforce this injunction entered against him.

The Clerk is directed to **CLOSE** this case.

DONE and **ORDERED** in Chambers at Fort Lauderdale, Broward County, Florida this 21st day of February, 2017.


WILLIAM P. DIMITROULEAS
United States District Judge

cc: Counsel of record