

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 3:13-cv-01827-DMS-NLS
)	
MICHAEL I. TURNER,)	ORDER OF
)	PERMANENT INJUNCTION
)	
Defendant.)	

Plaintiff, the United States of America, (“United States”) has filed a complaint for permanent injunction under Title 26 of the United States Code, (“Internal Revenue Code” or “I.R.C.”) §§ 7402(a), 7407, and 7408(a) against Michael I. Turner (“Turner.”) The parties, pursuant to their stipulation, have moved for the entry of an Order of Permanent Injunction. Turner, without admitting the allegations contained in the complaint, consents to this Order of Permanent Injunction. (Dkt. No. 20.)

1 Accordingly, the motion is granted, and the Clerk of the Court is directed to
2 enter judgment in favor of the United States of America, and against Turner. This
3 Order of Permanent Injunction resolves only this civil action against Turner, and
4 neither precludes the Government from pursuing any other current or future civil
5 or criminal matters or proceedings, nor precludes Turner from contesting his
6 liability in any other matter or proceeding.

7 Turner agrees that, pursuant to 31 C.F.R. § 10.8(a) and (c), he is subject to the
8 duties and restrictions relating to practice and to sanctions contained in 31 C.F.R.,
9 Subtitle A, Part 10, Subparts B and C, respectively. Turner understands that entry
10 of this Order of Permanent Injunction shall be deemed a consent by him to be
11 sanctioned, without further proceedings, pursuant to 31 C.F.R. §§ 10.50 and
12 10.61(b). Turner further consents to: immediate revocation of the Preparer Tax
13 Identification Number (PTIN) that is assigned to Turner pursuant to 26 U.S.C. §
14 6109; immediate revocation of any Electronic Filing Identification Number (EFIN)
15 held by or assigned to him; and disbarment from practice before the Internal
16 Revenue Service in any capacity.

17
18 I. In accordance with the parties' stipulation, IT IS ORDERED that: Turner, and
19 his representatives, agents, servants, employees and anyone in active concert or
20 participation with him, is ENJOINED, pursuant to I.R.C. §§ 7402, 7407, and
21 7408, from directly or indirectly:

- 22 a. Acting as a federal tax return preparer or requesting, assisting in,
23 or directing the preparation or filing of federal tax returns or
24 amended returns (or other related tax forms or documents) for any
25 person or entity other than preparing his own personal tax
26 return(s);

- 1 b. Appearing as a representative on behalf of any person or entity
2 before the IRS;
- 3 c. Owning, managing, controlling, working for, or volunteering for a
4 tax-return preparation business;
- 5
6 d. Seeking permission or authorization (or helping or soliciting others
7 to seek permission or authorization) to file tax returns with an IRS
8 Preparer Tax Identification Number (“PTIN”) and/or IRS
9 Electronic Filing Identification Number (“EFIN”), or any other
10 IRS service or program by which one prepares or files tax returns;
11 and
- 12 e. Fabricating documents, or assisting another in fabricating
13 documents, for submission to the IRS in an attempt to assist a
14 taxpayer in substantiating improper and/or overstated deductions
15 that resulted/results in an understatement of tax liability.

16
17 IT IS FURTHER ORDERED THAT:

18 II. Turner shall produce to counsel for the United States within 30 days of the date
19 of this Order, a list identifying (by name, address, e-mail address, phone number,
20 and Social Security or other tax identification number) all customers for whom
21 Turner has prepared a federal tax return since January 1, 2009.

22 III. Turner shall send a copy of this Order to each individual or entity for whom he
23 has prepared a federal tax return since January 1, 2009, by first class mail or e-
24 mail, at his own expense.
25
26
27
28

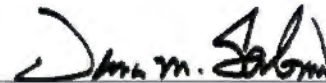
1 IV. Within 45 days of the date of this Order, Turner shall file with the court a
2 certification signed under penalty of perjury that he has complied with the terms
3 described in paragraphs II. and III.

4 V. Turner shall not make any statements, written or oral, or cause or encourage
5 others to make any statements, written or oral, that misrepresent any of the terms of
6 this Order.

7
8 VI. The United States may take post-judgment discovery to monitor compliance
9 with the injunction. This Court retains jurisdiction over this matter.

10 **IT IS SO ORDERED.**

11 DATED: April 29, 2014

12
13 

14 _____
15 HON. DANA M. SABRAW
16 United States District Judge
17
18
19
20
21
22
23
24
25
26
27
28