

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
ANNA PLATOS f/k/a ANIELA )  
TONKOVICH, individually and doing )  
business as MIDWAY ACCOUNTING )  
SERVICES, and THEODORE A. PLATOS, )  
individually and doing business as MIDWAY )  
ACCOUNTING SERVICES and API TAX )  
SOLUTIONS, INC., )  
)  
Defendants. )

Case No. 1:14-cv-7334

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION  
AGAINST THEODORE PLATOS**

Now before the Court is the United States’ Motion to Approve and Enter the Stipulated Permanent Injunction Against Theodore Platos (docket no. 11). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Theodore Platos. This judgment of permanent injunction resolves only this civil injunction action against Theodore Platos, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Theodore Platos from contesting his liability or guilt in any other matter or proceeding.

Pursuant to the terms of the Stipulated Agreement for Permanent Injunction Against Theodore Platos,

**IT IS HEREBY ORDERED** that Theodore Platos, and anyone acting in concert or participation with him, is permanently enjoined pursuant to Internal Revenue Code (I.R.C.) (26

U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than himself;
- (2) preparing or assisting in preparing federal tax returns that he knows or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by I.R.C. § 6694;
- (3) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
- (5) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that Theodore Platos contact, within fifteen days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Theodore Platos and his employees prepared federal tax returns or claims for a refund for tax years 2009 and continuing through this litigation to inform them of the permanent injunction entered against him, 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.

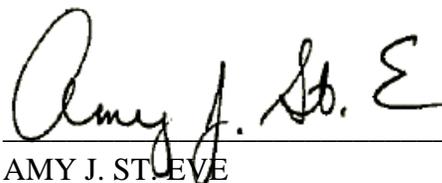
**IT IS FURTHER ORDERED** that Theodore Platos produce to counsel for the United States, within fifteen days of this Order, a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom Theodore Platos and his employees prepared federal tax returns for tax years beginning in 2009 and continuing through this litigation.

**IT IS FURTHER ORDERED** that Theodore Platos provide a copy of the Court's order to all of their principals, officers, managers, employees, and independent contractors within fifteen days of this Order. Theodore Platos shall provide to counsel for the United States within 30 days of this Order a signed and dated acknowledgment of receipt of this Order for each person whom Theodore Platos provided a copy of this Order.

**IT IS FURTHER ORDERED** that Theodore Platos post full-sized (8 ½" by 11") paper copies of this Order, in both the English version issued by the Court and a Polish translation to be prepared at the expense of Theodore Platos, upon the entrance to his place(s) of business so that they are prominent and visible to the public, and maintain these copies of this Order upon the entrance for at least one year from the date of the entry of this Order.

**IT IS FURTHER ORDERED** that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

**IT IS SO ORDERED** this 21st day of November, 2014.

A handwritten signature in black ink, appearing to read "Amy J. Steve". The signature is written in a cursive style with a large initial "A" and a stylized "E".

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AMY J. STEVE

UNITED STATES DISTRICT JUDGE