United States District Court
Southern District of Texas
ENTERED
April 19, 2023
Nathan Ochsner, Clerk

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

FABRICE MAHINGA,

Defendant.

Case No. 4:23-cv-00258

ORDER ENTERING PERMANENT INJUNCTION AGAINST FABRICE MAHINGA

Having considered the Complaint (ECF No. 1) and the Stipulation for Entry of Permanent Injunction, the Court finds as follows:

1. The United States of America filed a complaint seeking a permanent injunction pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 against Defendant Fabrice Mahinga.

2. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1331, 1340, and 1345 and 26 U.S.C. §§ 7402(a) and 7407.

3. Defendant Fabrice Mahinga, without admitting any of the allegations in the Complaint, waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of the attached permanent injunction, and agrees to be bound by its terms.

4. Defendant Fabrice Mahinga further understands and agrees that:

(a) This permanent injunction is entered pursuant to Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;

(b) Defendant Fabrice Mahinga waives the right to appeal from this permanent injunction;

(c) The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction;

(d) If Defendant Fabrice Mahinga violates this permanent injunction, he may be subject to civil and criminal sanctions for contempt of court;

(e) In addition to the specific directives in this permanent injunction, the Defendant Fabrice Mahinga has an obligation to preserve all pertinent documents in his possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to his tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

(f) The United States may conduct full post-judgment discovery to monitor Defendant Fabrice Mahinga's compliance with this permanent injunction; and

(g) Entry of this permanent injunction resolves only this civil action, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendant Fabrice Mahinga from contesting his liability in any matter or proceeding.

Accordingly, **IT IS ORDERED, ADJUDGED, AND DECREED** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that Defendant Fabrice Mahinga and all persons and entities in active concert or participation with him, are **PERMANENTLY ENJOINED** as of the date of entry of this injunction, from directly or indirectly:

5. Acting as a federal tax return preparer, or filing, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related federal tax documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than himself;

6. Preparing, or assisting in preparing, federal tax returns that he knows or reasonably should know, would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;

7. Representing anyone before the IRS for compensation or any promise of compensation;

8. Directly or indirectly owning, managing, controlling, working for, profiting from, investing in, receiving fees or remuneration from, consulting with, licensing, franchising, or volunteering for any federal tax return preparation business;

9. Advising, training, instructing, teaching, or providing cheat sheets, directions, instructions, or manuals pertaining to the preparation of federal tax returns, or otherwise providing such assistance to others to violate the Internal Revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities including the misuse of IRS Forms 1040, 1040X, Schedule C, Form 8863, Form 4136, or other IRS forms by inputting false or fabricated information;

10. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file federal tax returns with an IRS Preparer Tax Identification Number ("PTIN") and/or IRS Electronic Filing Identification Number ("EFIN"), or any other IRS service or program by which one prepares or files federal tax returns;

11. Using, maintaining, renewing, obtaining, transferring, selling, applying for, or assigning any PTIN(s) or EFIN(s); and

12. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, and/or 6701.

IT IS FURTHER ORDERED THAT:

13. Defendant Fabrice Mahinga, at his own expense, shall:

(a) Send by email or certified mail, return receipt requested, a copy of the final injunction entered against them in this action, as well as a copy of the Complaint setting forth the allegations as to how Fabrice Mahinga prepared federal income tax returns, to each person for whom they prepared federal income tax returns, or any other federal tax forms, after January 1, 2020;

(b) Turn over to the United States within thirty (30) days a list of the names, addresses, telephone numbers, email addresses, and social security numbers of all persons for whom Fabrice Mahinga and Kennedy Tax Service or their employees prepared returns or amended returns after January 1, 2020;

(c) Surrender to the Secretary of the Treasury or her delegate any and all PTINs held by, assigned to, or used by Fabrice Mahinga or pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to, or used by him or Kennedy Tax Service;

(d) Prominently post a copy of the injunction in the place of business where Fabrice Mahinga and/or Kennedy Tax Service or their employees prepare tax returns;

(e) Keep all social media accounts and websites used to advertise his tax preparation services open for at least one year after entry of the judgment and post on all such social media accounts and websites the following message:

> Fabrice Mahinga has been permanently enjoined from preparing federal income tax returns by the United States District Court for the Southern District of Texas. See the U.S. Department of Justice, Tax Division's website for further information.

(f) Deliver a copy of the injunction to Fabrice Mahinga and Kennedy Tax Service's employees, contractors, and vendors; and

(g) Keep records of Fabrice Mahinga and Kennedy Tax Service's compliance with the foregoing directives, which may be produced to the Court, if requested.

14. Defendant Fabrice Mahinga shall file a sworn statement with the Court evidencing his compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action.

15. The Internal Revenue Service is authorized to immediately revoke all PTINs and EFINs assigned to the Defendant.

16. The Court shall retain jurisdiction over the Defendant, and this action, to enforce this injunction and any additional orders necessary and appropriate to the public interest.

17. The United States is entitled to conduct post-judgment discovery to monitor the Defendant's compliance with the terms of this injunction.

SIGNED at Houston, Texas, this 19th day of April 2023.

ANDREW S. HANEN
UNITED STATES DISTRICT JUDGE