

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
GREENBELT DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 8:13-cv-00342-RWT
Plaintiff,)	
)	
v.)	
)	
MARVIN L. BINION, SR., et al.,)	
)	
Defendants.)	
)	

**CONSENT ORDER RESOLVING UNITED STATES' MOTION FOR
ORDER TO SHOW CAUSE**

On May 1, 2017, the United States and Marvin L. Binion, Sr. jointly moved for the entry of a consent order resolving the United States' motion for order to show cause. (Dkt. No. 17.)

Upon review, it is hereby ORDERED that the motion is GRANTED.

The Court FINDS and ORDERS as follows:

1. Binion, Sr. has violated the Court's May 8, 2013 Final Stipulated Permanent Injunction Order ("Injunction"). (Dkt. No. 9.)
2. Binion, Sr. shall comply with the Injunction.
3. Binion, Sr. must, within 30 days after the entry of this Order, provide the United States a list of all of the customers for whom he has prepared federal tax returns since the entry of the Injunction, and file a certificate with this Court signed by him under the penalty of perjury that he has provided the list to the United States.
4. Binion, Sr. must, within 30 days after the entry of this Order, send a letter to each of the customers for whom he has prepared federal tax returns since the entry of the May 8,

2013 Injunction informing them of the Injunction and that neither he nor those working in concert with him are permitted to prepare tax returns for others.

5. Binion, Sr. must produce bank records for the account or accounts into which he has deposited tax preparation fees since the entry of the May 8, 2013 Injunction.
6. Binion, Sr. must pay, as a civil compensatory sanction, \$29,914.38 to the United States for its costs accrued in the course of its investigation of Binion, Sr. Judgment will be entered in favor of the United States and against Binion, Sr. for that amount. Binion, Sr. must pay this sanction to the United States as follows:
 - a. Binion, Sr. must make an initial payment of \$5,000 within five days of the entry of this Order;
 - b. Thereafter, Binion, Sr. must make monthly payments of \$2,500, due on the first day of each of the nine months following the entry of this Order; and
 - c. Binion, Sr. must make a final payment of \$2,414.38, due on the first day of the tenth month following the entry of this Order.
 - d. Payment shall be made to the Tax Division by electronic funds transfer, by direct withdrawal from a checking account, by credit card, or by certified check. Binion, Sr., through his attorney, shall coordinate with the United States regarding the method and delivery of his payments.
7. If payments are made in accordance with paragraph 6(a)-6(c) above, the United States will mark the judgment entered against Binion, Sr. satisfied within 30 days of receipt of the last payment.
8. In the event that Binion, Sr. is late or otherwise fails to make his required payments on or before the first day of a given month, in accordance with the payment terms outlined in

paragraph 7, Binion, Sr. will have a ten-day grace period to cure. Under no circumstances shall the grace period extend past the 11th day of any given month. If Binion, Sr. fails to cure within the ten-day grace period, then Binion, Sr. shall be in default and the United States will be entitled to collect the remaining amount of the judgment entered against Binion, Sr. without regard to the payment plan.

9. Following the entry of this Order, the United States may conduct discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with this Order.

IT IS FURTHER ORDERED that Judgment in entered in favor of the United States and against Marvin L. Binion, Sr. in the amount of \$29,914.38. The Clerk is directed to enter Judgment for Plaintiff, the United States of America.

Dated this 2nd day of May, 2017



ROGER W. TITUS
United States District Judge