

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

ANDRÉ BIROTTE JR.  
United States Attorney

SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division

JS - 6

ANDREW T. PRIBE  
Assistant United States Attorney  
Federal Building, Room 7211  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone: (213) 894-6551  
Facsimile: (213) 894-0115  
Email: Andrew.T.Pribe@usdoj.gov  
CA Bar #: 254904

HARRIS J. PHILLIPS  
Massachusetts BBO #: 675603  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 7238  
Washington, D.C. 20044  
Telephone: (202) 616-1906  
Facsimile: (202) 514-6770  
E-mail: Harris.J.Phillips@usdoj.gov

Attorneys for Plaintiff,  
United States of America

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
STEPHEN ANDRE MITCHELL, )  
 )  
Defendant. )

Case No. CV 13-312ODW(AJWx)

**Final Order  
of Permanent Injunction**

1 Plaintiff, the United States of America, has filed a complaint seeking a  
2 permanent injunction against defendant Stephen Andre Mitchell. The United States  
3 alleges that Stephen Mitchell has continually and repeatedly engaged in conduct  
4 subject to penalty under 26 U.S.C. § 6694 in connection with his preparation of  
5 federal tax returns. The United States of America and Stephen Mitchell entered into  
6 the following stipulation:

7 Stephen Mitchell admits that this Court has jurisdiction over him and over the  
8 subject matter of this action pursuant to 28 U.S.C. §§ 1340 and 1345 and under 26  
9 U.S.C. §§ 7402 and 7407. Stephen Mitchell does not admit or deny any of the other  
10 allegations in the complaint.

11 Stephen Mitchell voluntarily consents to entry of this permanent injunction  
12 under 26 U.S.C. §§ 7402 and 7407, and waives any right he may have to appeal from  
13 this permanent injunction. The parties waive the entry of findings of fact and  
14 conclusions of law under Federal Rules of Civil Procedure 52 and 65. The parties  
15 agree that entry of this permanent injunction neither precludes the Internal Revenue  
16 Service from assessing penalties against Stephen Mitchell for asserted violations of  
17 the Internal Revenue Code nor precludes Stephen Mitchell from contesting any such  
18 penalties. The parties further agree that entry of this Final Order for Permanent  
19 Injunction resolves only this civil injunction action, and neither precludes the  
20 government from pursuing any other current or future civil or criminal matters or  
21 proceedings, nor precludes Stephen Mitchell from contesting his liability in any matter  
22 or proceeding.

23 **ORDER OF PERMANENT INJUNCTION**

24 Based on the stipulation between the parties,

25 **IT IS HEREBY ORDERED** that Stephen Mitchell and his representatives,  
26 agents, servants, employees, attorneys, independent contractors, and any other  
27

1 person working in concert or participation with him directly or indirectly, are  
2 enjoined under 26 U.S.C. §§ 7402(a) and 7407 from:

3 (a) Preparing, assisting in the preparation of, or filing others' federal  
4 tax returns, amended returns, claims for refund or any other federal  
5 tax-related documents;

6 (b) Engaging in conduct subject to penalty under I.R.C. § 6694;

7 (c) Representing, or appearing on behalf of, any person before the  
8 Internal Revenue Service; and

9 (d) Engaging in conduct that substantially interferes with the  
10 administration and enforcement of the internal revenue laws.

11 **IT IS FURTHER ORDERED** that Stephen Mitchell shall mail, within thirty  
12 days of this order, a notice to all persons for whom he prepared federal tax returns,  
13 amended returns, refund claims, or any other federal tax-related documents since  
14 January 1, 2006. This notice shall inform them that a permanent injunction has  
15 been entered against him and contain a copy of that injunction. Further, Stephen  
16 Mitchell is **ORDERED**, pursuant to 26 U.S.C. § 7402(a), to file a certificate of  
17 compliance, signed under the penalty of perjury and stating that he has complied  
18 with this paragraph, with the Court within thirty days of this order.

19 **IT IS FURTHER ORDERED** that Stephen Mitchell shall produce to counsel  
20 for the United States, within thirty days of this order, a complete list of all persons  
21 identified in the preceding paragraph, identifying each person's name, social  
22 security number, address, e-mail address, telephone number, and the tax period(s)  
23 for which he prepared a tax-related document for that person.

24 **IT IS FURTHER ORDERED** that Stephen Mitchell provide a copy of this  
25 permanent injunction within thirty days of this order to all of his principals,  
26 officers, managers, employees, and independent contractors, and provide to  
27

1 counsel for the United States within thirty days of this order a signed and dated  
2 acknowledgment of receipt for each person whom he provided such a copy.

3 IT IS FURTHER ORDERED that the United States be permitted to engage  
4 in post-judgment discovery to monitor and ensure Stephen Mitchell's compliance  
5 with the terms of this permanent injunction.

6 IT IS FURTHER ORDERED that the Court shall retain jurisdiction over  
7 Stephen Mitchell and over this action to implement and enforce this Permanent  
8 Injunction.

9  
10 Date: February 1, 2013



---

11  
12  
13 OTIS D. WRIGHT II  
14 UNITED STATES DISTRICT JUDGE

15 *Respectfully submitted,*  
16 ANDRÉ BIROTTE JR.  
17 United States Attorney  
18 SANDRA R. BROWN  
19 Assistant United States Attorney  
20 Chief, Tax Division  
21 ANDREW T. PRIBE  
22 Assistant United States Attorney  
23 /s/  
24 HARRIS J. PHILLIPS  
25 Trial Attorney  
26 U.S. Department of Justice, Tax Division

27  
28 *Attorneys for Plaintiff, United States of America*