

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

United States of America,

Plaintiff,

v.

Alfred George Decker, an individual, and
Accountable Business Services, Inc.,

Defendants.

Case No. CV-18-00594-PHX-MHB

PERMANENT INJUNCTION
BY CONSENT

The Court having reviewed the Joint Motion for Entry of Permanent Injunction by
Consent (Doc. 21),

IT IS ORDERED:

1. The Court finds Plaintiff, the United States of America, has filed a
complaint seeking a permanent injunction against defendants Alfred George Decker and
Accountable Business Services, Inc. under 26 U.S.C. §§ 7402(a) and 7407; and

2. The Court further finds defendants Alfred George Decker and Accountable
Business Services, Inc. admit for purposes of this injunction that the Court has personal
jurisdiction over each defendant and has subject matter jurisdiction over this matter;

3. The Court further finds, for purposes of this injunction only, that
defendants Alfred George Decker and Accountable Business Services, Inc. have
continually or repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694
and have continually or repeatedly engaged in other fraudulent and deceptive conduct
that substantially interferes with the administration of the tax laws, that injunctive relief

barring Alfred George Decker and Accountable Business Services, Inc. from acting as a federal tax return preparer is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct, and that a narrower injunction enjoining only specified conduct would not be sufficient to prevent their interference with the proper administration of the internal revenue laws;

4. The Court further finds, for purposes of this injunction only, that defendants Alfred George Decker and Accountable Business Services, Inc. have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a).

Accordingly,

IT IS FURTHER ORDERED that:

A. Alfred George Decker, Accountable Business Services, Inc. and all those in active concert or participation with them are PERMANENTLY ENJOINED from directly or indirectly, by use of any means or instrumentalities:

i. acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms, including any electronically-submitted tax returns or tax-related documents, for any person or entity other than themselves;

ii. preparing or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms, that they know 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;

iii. owning, operating, managing, working in, investing in, providing capital or loans to, consulting with, or franchising a tax return preparation business;

iv. maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

1 v. engaging in any other activity subject to penalty under 26 U.S.C. § 6694,
2 6695, or any other penalty provision in the Internal Revenue Code; and

3 vi. engaging in any conduct that substantially interferes with the proper
4 administration and enforcement of the internal revenue laws;

5 B. Alfred George Decker shall produce to counsel for the United States, within
6 30 days of entry of this injunction, a list that identifies by (i) name, (ii) social security
7 number, (iii) tax period(s), (iv) address, (v) e-mail address (if available), (vi) telephone
8 number (if available), all persons for whom he or associates working at Accountable
9 Business Services prepared federal income tax returns or claims for refund since January
10 1, 2012;

11 C. Alfred George Decker shall provide a copy of the Court's order to all of the
12 principals, officers, managers, employees, and independent contractors of Accountable
13 Business Services, Inc. within 15 days of entry of this order, and provide to counsel for
14 the United States, within 30 days of entry of this order, a signed and dated
15 acknowledgment of receipt of the Court's order for each person to whom he provided a
16 copy of such Order;

17 D. the IRS is authorized to immediately revoke any Preparer Tax Identification
18 Number (PTIN) that is held by, assigned to, or used by Alfred George Decker or
19 Accountable Business Services, Inc., pursuant to 26 U.S.C. § 6109;

20 E. the United States is entitled to conduct discovery to monitor Mr. Decker
21 and Accountable Business Service, Inc.'s compliance with the terms of this permanent
22 injunction entered against them; AND

23 F. the Court retains jurisdiction for the sole purpose of resolving any
24 subsequent disputes regarding violation of this Consent Permanent Injunction.

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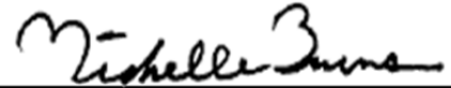
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1 IT IS FURTHER ORDERED vacating any pending hearings in this case.

2 Dated this 8th day of May, 2018.

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6 Honorable Michelle H. Burns
7 United States Magistrate Judge
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