

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) Case No. 1:07cv280
)
MARCEL THOMAS, Individually,)
d/b/a Refund Recovery Group,)
)
Defendant.)

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION
AGAINST DEFENDANT MARCEL THOMAS**

Plaintiff United States of America and defendant Marcel Thomas ("Thomas") stipulate as follows:

1. The United States has filed a complaint for Permanent Injunction against defendant Marcel Thomas, d/b/a "Refund Recovery Group."
2. Thomas admits that the Court has jurisdiction over him and over the subject matter of this action.
3. Thomas waives the entry of findings of facts and conclusions of law.
4. Thomas consents to entry of this Stipulated Judgment of Permanent Injunction.
5. Thomas enters into this Stipulated and Final Judgment of Permanent Injunction voluntarily and waives any and all rights he may have to file an appeal from this judgment.

6. Thomas consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Thomas further understands that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Judgment of Permanent Injunction, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned.
7. The United States dismisses without prejudice its claim against Thomas for the recovery of refunds erroneously received by Thomas.

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

8. The Court has jurisdiction over this matter pursuant to 28 U.S.C. 1340; 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408;
9. The Court finds that the tax preparation business of Marcel Thomas, Individually, d/b/a Refund Recovery Group violated various provisions of the Internal Revenue Code.
10. The Court finds that Thomas consents to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms;

11. It is further ORDERED that Thomas, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, is permanently enjoined from:
 - a. Preparing or filing, or assisting in or directing the preparation or filing, of federal tax returns for any person or entity other than himself, or appearing as a representative on behalf of any person or organization whose tax liability is under examination or investigation by the Internal Revenue Service;
 - b. preparing or assisting in the preparation or filing of tax returns that will result in the understatement of any tax liability;
 - c. understating customers liabilities as prohibited by IRC 6694;
 - d. engaging in any activity subject to penalty under IRC 6694;
 - e. engaging in any activity subject to penalty under IRC 6695; and
 - f. engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
12. Defendant is further enjoined from engaging in conduct subject to penalty under any provision of the Internal Revenue Code;
13. The Court shall retain jurisdiction over this matter and defendant for the purpose of enforcing this permanent injunction; and

14. The United States is granted the right to conduct discovery for the purpose of monitoring defendant's compliance with this injunction.

SO ORDERED, this 29 day of August, 2007.


United States District Judge

Consented and Agreed to:

ANNA MILLS S. WAGONER
United States Attorney

/s/ Marcel Thomas
MARCEL THOMAS
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High Point, North Carolina 27264

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