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IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No. 1:14-cv-05402
)	
Plaintiff,)	
)	
v.)	
)	
VICTOR M. CROWN, individually and)	
doing business as (d/b/a) CROWN AND)	
FRANKLIN ACCOUNTING AND)	
REFUNDS, CROWN-FRANKLIN)	
ACCOUNTING, INC., ACCURATE)	
ACCOUNTING PV, and LOURDES)	
THEODOSSIS ESTATE,)	
)	
Defendant(s).)	
)	

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

This matter having been submitted to the Court on the motion of the United States for summary judgment, pursuant to Fed. R. Civ. P. 56, the above-titled action, the Court having considered the matter on the papers, and for good cause shown, it is hereby

ORDERED that summary judgment is granted in favor of the United States and against defendant Victor Crown individually and in any business capacity. Further, the Court finds and ORDERS that:

1. Victor M. Crown is subject to an injunction under 26 U.S.C. ("I.R.C.") § 7407 because he has continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6694 and has continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

2. Victor M. Crown is subject to an injunction under I.R.C. § 7408 because he has engaged in conduct subject to a penalty under I.R.C. §§ 6700 and 6701, and that injunctive relief under I.R.C. § 7408 is appropriate to prevent a recurrence of that conduct;

3. Victor M. Crown has engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is necessary or appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and I.R.C. § 7402(a);

Accordingly, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Victor M. Crown, and all those in active concert or participation with him, is permanently enjoined from the following:

a. Acting as a federal tax return preparer or assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than himself, or appearing as representatives on behalf of any person or organization before the Internal Revenue Service;

b. Preparing or filing (or helping to prepare or file) federal tax returns, amended returns, Form W-2s, or other related documents or forms for others;

c. Organizing or promoting an arrangement or plan that claims false income tax withholding amounts or false net operating losses, or otherwise making false statements about tax benefits;

d. Making false statements about the securing of any tax benefits by virtue of receiving or not receiving an award in the above-described Shakman litigation;

e. Using any Electronic Filing Identification Number (EFIN), Employer Identification Number (EIN), Taxpayer Identification Number (TIN), Preparer Tax Identification Number (PTIN), social security number (SSN), or any other federally issued identification number to file or remit federal tax returns;

- f. Using any false or fictitious EIN, TIN, PTIN, SSN, or any other federally issued identification number to file or remit federal tax returns;
- g. Allowing others to use any personal or business EFIN, EIN, TIN, PTIN, or any other federally issued identification number to prepare or file federal tax returns;
- h. Electronically transmitting federal tax returns for others;
- i. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision of the I.R.C.; and
- j. Engaging in other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

In addition, it is further ORDERED that:

1. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Victor M. Crown is required, within fifteen days, to contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns or claims for a refund since January 1, 2010, to inform them of the Court's findings concerning the false or fraudulent attributes on those tax returns and enclose a copy of the permanent injunction against him;
2. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Victor M. Crown is required, within fifteen days, to produce to counsel for the United States a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns, amended returns, claims for refund, or other tax forms or documents since January 1, 2010;
3. The Court shall retain jurisdiction over Victor M. Crown and over this action to enforce this permanent injunction entered against Crown; and

4. The United States may conduct discovery to monitor Crown's compliance with the terms of this permanent injunction.

DONE and ORDERED at Chicago, Illinois, this 5 day of July, 2016.


HON. JAMES B. ZAGEL
UNITED STATES DISTRICT JUDGE