

UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF WEST VIRGINIA

THE UNITED STATES OF AMERICA            )  
  )  
  Plaintiff,            )  
  )  
  v.                            ) Civil No. 5:11-cv-00986  
  )  
MARCEL TOTO-NGOSSO                    )  
  )  
  Defendant.            )

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND ORDER  
AGAINST MARCEL TOTO-NGOSSO**

Plaintiff, United States of America, and Defendant, Marcel Toto-Ngosso (“Toto-Ngosso”), agree and stipulate as follows:

1. The United States of America has filed a Complaint for Permanent Injunction and Other Relief under 26 U.S.C. §§ 7401, 7402, 7407 and 7408 of the Internal Revenue Code (“I.R.C.”) against Toto-Ngosso.
2. Toto-Ngosso admits that the Court has subject matter and personal jurisdiction over him, but denies the wrongdoing alleged in the complaint.
3. The Parties stipulate to resolve this matter through a Stipulated Final Judgment of Permanent Injunction and Order.
4. The Parties waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.
5. The Parties understand and agree that the Final Judgment of Permanent Injunction and Order will be entered under Fed. R. Civ. P. 65 and will constitute the final judgment in this matter. The Parties waive the right to appeal from this judgment, and agree that they will bear their respective costs, including any attorneys’ fees or other expenses of this litigation.

6. The Parties further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Injunction, and Toto-Ngosso understands that if he violates the Injunction, he may be subject to civil and criminal sanctions for contempt.

7. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with the Injunction.

8. On the above basis, and subject to the mutual protections herein, Toto-Ngosso consents to the entry of this Stipulated Final Judgment of Permanent Injunction and Order without further notice and agrees to be bound by its terms.

**IT IS HEREBY STIPULATED AND AGREED**, pursuant to I.R.C. §§ 7401, 7402, 7407 and 7408 that Defendant Toto-Ngosso, and his representatives, agents, servants, employees and/or anyone acting in active concert or participation with him, are **HEREBY PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

A. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or amended returns for any person or entity other than preparing his own personal tax return;

B. preparing or filing, or assisting in the preparation or filing of tax returns or other related tax forms or documents for others;

C. appearing as a representative on behalf of any person or entity before the IRS;

D. owning, managing, controlling, working for, or volunteering for a tax-return-preparation business;

E. seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (“PTIN”) and/or IRS E-File programs, or any other IRS service or program by which one prepares or files tax returns;

F. engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of, or advising with respect to, a document related to a material matter under the internal revenue laws that includes a position that Toto-Ngosso knows will, if used, result in an understatement of tax liability;

G. engaging in conduct subject to penalty under any provision of the Internal Revenue Code;


H. engaging in conduct designed or intended to, or having the effect of, obstructing or delaying an IRS investigation or audit; and

I. engaging in any other conduct that interferes with the administration or enforcement of the internal revenue laws.

**IT IS FURTHER STIPULATED AND AGREED** that the United States will be allowed full post-judgment discovery to monitor compliance with the Injunction; and

**IT IS FURTHER STIPULATED AND AGREED** that the Court will retain jurisdiction over this action for the purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

Consented and agreed to:



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MARCEL TOTO-NGOSSO  
Register # 50777-037  
FCI Beckley  
P.O. Box 350  
Beaver, WV 25813

*Defendant*



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**IT IS SO ORDERED** this 1st day of February, 2012.



IRENE C. BERGER  
UNITED STATES DISTRICT JUDGE  
SOUTHERN DISTRICT OF WEST VIRGINIA