

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA

Case Number: 9:11-cv-80006

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 SONY DUCASSE,)
)
 Defendant.)

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, has filed a complaint for permanent injunction in this matter against Defendant, Sony Ducasse. The parties stipulate as follows

1. Ducasse understands that this Final Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to appeal from this judgment.

2. Ducasse consents to the entry of this Final Judgment of Permanent Injunction under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407 and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal. Ducasse understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

3. The parties agree that entry of this Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service (IRS) from assessing penalties against Ducasse for violations of the Internal Revenue Code, nor precludes Ducasse from contesting any such penalties.

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

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and
I.R.C. §§ 7402(a), 7407(a) and 7408;

B. Ducasse has voluntarily consented to the entry of this injunction and agrees to be
bound by its terms;

C. Pursuant to I.R.C. §§ 7402(a), 7407 and 7408, Ducasse, individually and doing
business as any entity, and any officers, agents, servants, employees, attorneys and all persons in
active concert or participation with him, are permanently enjoined from, directly or indirectly:

(1) Acting as a federal tax return preparer or otherwise preparing or assisting in
preparing or advising with respect to any federal tax return, amended return,
claim for refund, or any other federal tax-related document for any person or
entity other than himself (or his spouse, if filing a joint return);

(2) Providing any tax advice or services to any person or entity, including
providing electronic filing or tax consulting services to customers or representing
customers before the IRS;

(3) Engaging in conduct subject to penalty under I.R.C. § 6694, including
preparing tax returns or claims for refund that include unrealistic or frivolous
positions;

(4) Engaging in any activity subject to penalty under I.R.C. § 6695, including
§ 6695(g), which penalizes claiming an Earned Income Tax Credit without
complying with the due diligence requirements imposed by Treasury regulations;

(5) Engaging in conduct subject to penalty under I.R.C. § 6701, including
preparing or assisting in the preparation of a document related to a matter material
to the internal revenue laws that he knows will (if so used) result in an
understatement of another person's tax liability;

(6) Engaging in any conduct that interferes with the proper administration and
enforcement of the internal revenue laws; and

(7) Misrepresenting any of the terms of this Final Judgment of Permanent Injunction.

D. Ducasse is ordered to mail a copy of this Final Judgment of Permanent Injunction, within thirty days of its entry, to all persons for whom he prepared federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2006. Such persons include all customers whose returns Ducasse prepared, helped to prepare, or were prepared using his PTIN. Ducasse shall file a certificate of compliance, signed under penalty of perjury, with the Court within thirty days of the entry of this Final Judgment of Permanent Injunction.

E. Ducasse is ordered to produce to counsel for the United States, within thirty days of the entry of this Final Judgment of Permanent Injunction, a complete list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom he prepared any federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2006. The list shall include all customers whose returns Ducasse prepared, helped to prepare, or were prepared using his Preparer Tax Identification Number (PTIN).

F. Ducasse is ordered to provide a copy of this Final Judgment of Permanent Injunction to all of Ducasse's principals, officers, managers, employees and independent contractors within thirty days of the entry of this Final Judgment of Permanent Injunction. Ducasse is further ordered to provide to counsel for the United States, within thirty days, a signed and dated acknowledgment of receipt from each person to whom Ducasse provided such a copy;

G. The United States is permitted to engage in discovery after the entry of this Final Judgment of Permanent Injunction to ensure Ducasse's compliance with its terms.

H. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Judgment of Permanent Injunction.

Consented and Agreed to:

Dated: 01/06/2011

Dated: 1/10/11

Sony Ducasse
Sony Ducasse
709 7th Lane
Greenacres, FL 33463

Harris J. Phillips
Harris J. Phillips
Massachusetts BBO #: 675603
Special Bar #: A5501528
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-1906
Fax: (202) 514-6770
harris.j.phillips@usdoj.gov

The Clerk of Court is directed to CLOSE this case.

SO ORDERED this 11TH day of JANUARY, 2011.

James I. Cohn
JAMES I. COHN
United States District Judge