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

UNITED STATES OF AMERICA,)
Plaintiff,) Civil No. 3:15-cv-00643-GPC-) WVG
V.) ORDER AND JUDGMENT OF) PERMANENT INJUNCTION
LAWRENCE PRESTON SIEGEL) AGAINST LAWRENCE
(a/k/a Larry Lave, Yehuda Lave,) PRESTON SIEGEL
and Larry Easy))
)
Defendant.)
)

IT IS HEREBY ORDERED, pursuant to 26 U.S.C. ("I.R.C.") §§ 7402, 7407 and 7408, that Defendant Lawrence Preston Siegel (individually and through any other name or entity), and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, are hereby permanently enjoined from directly or indirectly:

A. Organizing, promoting, or selling (or helping others to organize, promote, or sell) any business or tax services that attempt to: (1) illegally reduce a customer's taxable income by using a "C" corporation or any other entity; (2) illegally reduce a customer's taxable income by using a "C" corporation or any other entity to fraudulently pay for and deduct personal expenses of the customer; (3) claim improper deductions on a customer's personal tax return; or (4) improperly characterize employee compensation as non-employee

compensation to evade payment of employment taxes;

- B. Misrepresenting his professional qualifications to any individual or entity;
- C. Operating, owning, or working in any business (including any solo practice) that provides tax advice;
- Providing tax advice for compensation or any promise of compensation;
- E. Managing, supervising, working in, profiting from, or otherwise being involved in any tax return preparation business in any way;
- F. Acting as a federal tax return preparer or otherwise aiding, assisting, and/or advising with respect to the preparation of any federal tax return, tax forms, or related documents for anyone other than himself; and
- G. Engaging in conduct designed or intended to, or having the effect of obstructing or delaying an IRS investigation or audit, including providing false documents and information to the IRS.

IT IS FURTHER ORDERED that pursuant to I.R.C. § 7402, Siegel is hereby ordered to remove from any website that he has access to or the right to access, all false claims that he is a C.P.A., licensed attorney, or is authorized to provide tax advice or prepare tax returns for others.

IT IS FURTHER ORDERED that pursuant to I.R.C. § 7402, Siegel is hereby permanently barred from using, maintaining, renewing, obtaining, transferring, selling, or assigning any Preparer Tax Identification Numbers

(PTIN(s)) and Electronic Filing Identification Numbers (EFIN(s)).

IT IS FURTHER ORDERED that pursuant to I.R.C. § 7402, Siegel is hereby ordered to surrender any existing PTIN(s) or EFIN(s) registered in his name or in any alias or other name used for any purpose by Siegel.

IT IS FURTHER ORDERED that pursuant to I.R.C. §§ 7402, 7407 and 7408, Siegel is hereby ordered, within 30 days of entry of this order, to contact by United States mail all persons who have engaged him (including under any alias Siegel used or any entity Siegel operated) to provide tax planning or tax return preparation services since 2008, enclosing a copy of the executed injunction against him. Other than the executed injunction, no additional materials may be included in the notification to Siegel's customers unless approved by the United States or the Court. Siegel shall file with the Court, within 10 days thereafter, a sworn certificate stating that he has complied with this requirement;

IT IS FURTHER ORDERED that pursuant to I.R.C. §§ 7402, 7407 and 7408, Siegel is ordered to produce to counsel for the United States within 60 days of this order a list that identifies by name, social security number, address, e-mail address, and telephone number and tax periods(s), all persons who have engaged him (including under any alias Siegel used or any entity Siegel operated) to provide tax advice, tax planning or tax return preparation services since 2006;

IT IS FURTHER ORDERED that the Court retains jurisdiction over Siegel and over this action to enforce any permanent injunction entered against Siegel.

IT IS FURTHER ORDERED that the United States be entitled to conduct

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post-judgment discovery to monitor Siegel's compliance with the terms of any permanent injunction entered against him.

IT IS SO ORDERED

Dated: November 9, 2015

Hon. Gonzalo P. Curiel
United States District Judge