

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No.
	)	
BAKER FUNERAL HOME, LTD.	)	
2008 North Broad Street	)	
Philadelphia, PA 19121	)	
	)	
VINCE BAKER	)	
7101 Wayne Ave.	)	
Philadelphia, PA 19119	)	
	)	
Defendants.	)	

**UNITED STATES’ MOTION FOR PRELIMINARY INJUNCTION**

The United States of America moves this Court for a preliminary injunction against defendants Baker Funeral Home, Ltd. and owner Vince Baker pursuant to 26 U.S.C. § 7402(a) and Fed. R. Civ. P. 65. Baker Funeral Home, Ltd. has failed to pay its federal employment tax liabilities since 1995, and continues to incur new tax liabilities despite its failure to pay its long delinquent tax obligations. Baker Funeral Home’s delinquent federal tax liabilities exceed \$800,000, and it will continue to incur additional tax liabilities in the absence of an injunction.

A preliminary injunction is “necessary or appropriate for the enforcement of the internal revenue laws,” and therefore appropriate under 26 U.S.C. § 7402(a) because Baker Funeral Home’s continued violation of the internal revenue laws is virtually guaranteed to continue based on its past conduct. Additionally, injunctive relief is

appropriate for the following reasons: (1) the defendants have a long history of noncompliance with the internal revenue laws and continue to ignore their federal tax obligations, giving the United States a strong likelihood of success on the merits; (2) the United States will suffer irreparable harm in the form of lost tax revenues, given that the defendants have resisted or evaded previous attempts to collect the delinquent federal taxes, and there is no adequate remedy to prevent them from their continued failure to comply with the internal revenue laws; (3) the injury to the United States outweighs any potential injury to the defendants, because if they are enjoined, they will simply have to obey the internal revenue laws; and (4) an injunction will serve the public interest because it will thwart Baker Funeral's failure to timely file its tax returns and pay its tax liabilities, which will promote fair competition and bring added revenue to the government.

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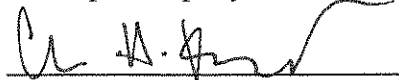
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In support of this motion, the United States is filing a memorandum of law, the Declaration of Marvena Lewis, and a proposed preliminary injunction.

WHEREFORE, it is prayed that this motion be granted.

Dated: November 22, 2011

JOHN A. DiCICCO  
Principal Deputy Assistant Attorney General



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