

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO. 06-22962-CIV-SEITZ/MCALILEY

**CLOSED
CIVIL
CASE**

UNITED STATES OF AMERICA,

Plaintiff,

v.

LILIA A. GOMEZ, and 1 TAX PREP, INC.,
f/k/a LILIA A. GOMEZ TAX PREP, INC.,

Defendant.

FINAL JUDGMENT OF PERMANENT INJUNCTION

THIS CAUSE is before the Court on Plaintiff's Motion for Temporary Restraining Order and for Sanctions Against Defendant Lilia Gomez [DE-58]. On March 27, 2008, the Court held a Hearing on the Motion at which the Parties presented a proposed Stipulated Order Of Permanent Injunction. It is the intent of the Parties that this Stipulated Final Judgment apply to Defendant Lilia A. Gomez, individually, as well as to her entities including 1 Tax Prep, Inc. and TFD Services, Inc., with such Stipulated Final Judgment to constitute final resolution of the instant litigation.

As set forth by Counsel, and further confirmed by Mrs. Gomez under oath and with the advice of Counsel at the Hearing, Defendant Lilia A. Gomez, individually and on behalf of her entities, agrees to the following stipulations:

- (A) Defendants consent to the entry of this Final Judgment of Permanent Injunction;
- (B) Defendants waive the entry of formal findings of facts as to the allegations of the Complaint and conclusions of law under Fed. R. Civ. P. 52 and Internal Revenue Code, 26 U.S.C. §§ 7407, 7408, and 7402(a);
- (C) Defendants understand that this Final Judgment constitutes a final judgment in this action, and waive any and all right to appeal from such Judgment;
- (D) Defendants consent to the entry of this Final Judgment without further notice and agree to be bound by its terms. Defendants further understand and agree that this Court shall retain jurisdiction

over this matter for purposes of enforcing this Final Judgment, and further understand that violation of this Order shall subject Lilia A. Gomez (a/k/a Lilia Perez Gomez) to potential civil and criminal sanctions for contempt of court.

(E) Defendants acknowledge that entry of this Final Judgment does not affect any other outstanding matters with the Internal Revenue Service including, but not limited to, open examinations, claims for refund, or claims for abatement;

(F) Defendants acknowledge that entry of this Final Judgment does not preclude the Internal Revenue Service from assessing penalties against Lilia A. Gomez and her entities for asserted violations of the Internal Revenue Code, Title 26 of the United States Code; and

(G) Lilia A. Gomez shall pay to the United States attorneys fees in the amount of \$7,500.00 no later than **May 12, 2008**.

The Court has heard Plaintiff's factual representations, as well as Defendants' responses thereto in the form of agreement, disagreement, or non-dispute, and in accordance therewith finds that Plaintiff has established, by a preponderance of the evidence, entitlement to its request for a permanent injunction over Defendants.¹ Therefore, it is hereby

ORDERED that Defendant Lilia A. Gomez (a/k/a Lilia Perez Gomez), as well as her entities, inclusive of 1 Tax Prep, Inc., and TFD Services, Inc.² are PERMANENTLY ENJOINED, pursuant to Internal Revenue Code, 26 U.S.C. §§ 7402, 7407, and 7408 from directly or indirectly:

- (1) Acting as a federal income tax preparer, either individually or through an entity, inclusive of 1 Tax Prep, Inc. and TFD Services, Inc.;
- (2) Preparing or filing, or directing others to prepare or file, federal income tax returns,

¹ Specifically, the Court finds that Plaintiff has demonstrated: (1) a likelihood of success on the merits; (2) irreparable injury; (3) the injury to Plaintiff outweighs the harm an injunction may cause Defendants; and (4) granting the injunction would not disserve the public interest.

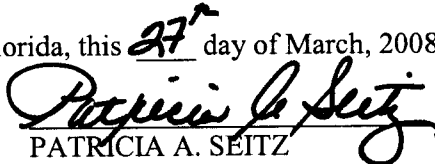
² The Parties have notified the Court that H&R Block has recently purchased the assets of TFD Services, Inc., but maintains no ownership interest therein. Therefore, this Order does not restrict H&R Block's use of such entity's assets or name, and only applies to Defendant Lilia Gomez's ownership and use of TFD Services, Inc. as an on-going entity.

payroll tax returns, amended returns, information returns, or any other form or forms filed with the Internal Revenue Service;

- (3) Assisting or advising anyone in connection with any tax matter;
- (4) Representing individual or entities before the Internal Revenue Service;
- (5) Having an ownership interest in or working for (either as an employee or independent contractor) any entity that prepares tax returns or represents clients before the Internal Revenue Service;
- (6) Engaging in any other activity subject to penalty under Internal Revenue Code §§ 6694, 6695, 6700, 6701, or any other penalty provision of such Code; and
- (7) Operating any entity that engages in the business of tax preparation, representation of clients before the Internal Revenue Service, or other tax related services;

This case is CLOSED and all other pending Motions are DENIED AS MOOT.

DONE AND ORDERED in Miami, Florida, this 27th day of March, 2008.


PATRICIA A. SEITZ
UNITED STATES DISTRICT JUDGE

cc:
All Counsel of Record