

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 07-61003-CIV-ZLOCH

UNITED STATES OF AMERICA,

Plaintiff,

vs.

**FINAL JUDGMENT
AND PERMANENT INJUNCTION**

ABELARDO ERNEST CRUZ, NATIONS
BUSINESS CENTER, INC.,
NATIONS TAX SERVICE, INC.,
RUTH REAL, and RUTH REAL AND
ASSOCIATES, INC.,

Defendants.

THIS MATTER is before the Court upon Plaintiff's Complaint filed herein. A nine day non-jury trial was held commencing Wednesday, September 3, 2008. For the reasons expressed in this Court's Findings of Fact and Conclusions of Law, entered separately, and pursuant to Federal Rule of Civil Procedure 58, it is

ORDERED AND ADJUDGED as follows:

1. The Court has jurisdiction of the Parties hereto and the subject matter herein;

2. Final judgment be and the same is hereby **ENTERED** in favor of the United States of America and against Defendants Abelardo Ernest Cruz, Nations Business Center, Inc., Nations Tax Service, Inc., Ruth Real, and Ruth Real and Associates, Inc.

3. Pursuant to 26 U.S.C. §§ 7407, 7408, and 7402(a), said Defendants, and their partners, officers, servants, agents, employees, attorneys, representatives, and each of them, and those

acting in concert or participating with them, be and the same are hereby permanently **ENJOINED** from:

A. Engaging in conduct that violates 26 U.S.C. §§ 7407 and 7408, in particular the following;

B. Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695, or subject to criminal penalty under Title 26 of the United States Code;

C. Misrepresenting their eligibility to practice before the Internal Revenue Service, or otherwise misrepresenting their experience or education as a tax return preparer;

D. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;

E. Engaging in conduct subject to penalty under 26 U.S.C. § 6701; and

4. The United States of America may monitor Defendants' compliance with this Final Judgment and Permanent Injunction and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

DONE AND ORDERED in Chambers at Fort Lauderdale, Broward County, Florida, this 30th day of December, 2008.



WILLIAM J. ZLOCH
United States District Judge

Copies furnished:

All Counsel of Record