

CIVIL ACTION NO. _____

**[PROPOSED] CONSENT JUDGMENT OF PERMANENT INJUNCTION
AGAINST MILAGROS ESPINAL**

Accordingly, it is ORDERED, ADJUDGED, and DECREED that:

1. This Court has jurisdiction of this action pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. §§ 7402(a), 7407 and 7408.
2. Espinal, or any other person working in concert or participation with her directly or indirectly, is enjoined under 26 U.S.C. §§ 7402(a), 7407 and 7408 from:

- A. preparing or assisting in the preparation of any other person's federal income tax returns and other related documents and forms for others;
- B. preparing or assisting in the preparation of federal tax returns that she knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
- C. Providing any tax advice or services for compensation, including preparing or filing returns, providing consultative services, or representing customers;
- D. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695 or 6701; or
- E. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws.

3. Espinal is ordered, at her own expense, to send by US mail a copy of the final injunction entered against her in this action to each person for whom she, or anyone at her direction and employ, prepared federal income tax returns or any other federal tax forms after January 1, 2005, and for whom she has a mailing address. Espinal is further ordered, at her own expense, to publish a copy of the final injunction entered against her in this action in the Miami Herald and el Nuevo Herald for four (4) consecutive weeks. Espinal shall provide to the United States a certificate of compliance, signed under penalty of perjury, within fifty-two (52) days of entry of this order.

4. Espinal, and anyone who has prepared returns at her direction or in her employ, is ordered to turn over to the United States within fifty-two (52) days from the entry of this order

any returns or claims for refund that she prepared for customers after January 1, 2005 that she has not provided to the Internal Revenue Service.

5. Espinal, and anyone who has prepared returns at her direction or in her employ, is ordered to turn over to the United States within fifty-two (52) days from the entry of this order any identifying information – including, but not limited to, name, address, telephone number, e-mail address, social security number or other taxpayer identification number – of customers for whom she prepared returns after January 1, 2005 that she has not provided to the Internal Revenue Service.

6. Espinal is ordered to provide the United States with a sworn statement evidencing her compliance with the foregoing directives within fifty-two (52) days of entry of this order.

7. Espinal is ordered to keep records of her compliance with the foregoing directives, which may be produced to the Court, if requested, or to the United States pursuant to paragraph 8, below.

8. The United States is authorized to monitor Espinal's compliance with this injunction, and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

9. All notices to the United States shall be delivered by US Mail to Rachael Amy Kamons at the address listed below.


DONE AND ORDERED in Miami, Florida on _____.

Agreed:

UNITED STATES DISTRICT JUDGE

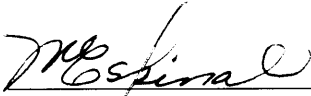
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