

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY
TRENTON DIVISION

R E C E I V E D

DEC 12 2011

AT 8:30
WILLIAM T. WALSH M
CLERK

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)

Civil No. 3:11-cv-00694-JAP-DEA

CARMEN GONZALEZ, d/b/a CARMEN)
TAX SERVICES,)
)
Defendant.)

STIPULATED PERMANENT INJUNCTION AGAINST CARMEN GONZALEZ

The United States filed a complaint seeking a permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Carmen Gonzalez, doing business as Carmen Tax Services. The United States alleges, in part, that Gonzalez has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695 and 6701 in connection with her preparation of federal tax returns.

Carmen Gonzalez waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent injunction, and agrees to be bound by its terms. The United States and Carmen Gonzalez agree that no provision in this stipulated permanent injunction or the fact that Carmen Gonzalez is agreeing to it constitutes an admission by her of any of the allegations set forth by the United States in the foregoing paragraph or in its complaint. Carmen Gonzalez understands that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment.

Carmen Gonzalez further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understands a violation of this injunction may subject her to civil and criminal sanctions for contempt of court.

ORDER

IT IS HEREBY ORDERED that Defendant Carmen Gonzalez, and anyone in active concert or participation with her, is enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407 and 7408, effective from entry of this Order from directly or indirectly:

- (1) acting as a federal tax return preparer, or assisting in, directing, or advising others with the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself, or appearing as a representative on behalf of any person or organization before the Internal Revenue Service;
- (2) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.

This provision does not enjoin the purchaser of Carmen Gonzalez's tax return preparation business, Patrica C. Pitaso, doing business as MP Tax Services, LLC, from preparing tax returns. It does, however, enjoin Carmen Gonzalez from working for or providing any assistance or advice to Patrica C. Pitaso, or her business, MP Tax Services, LLC (or any employee thereof), in the preparation or filing of federal tax returns or tax related forms.

IT IS FURTHER ORDERED that Carmen Gonzalez, within 30 days of this Order, shall send a letter (written in English and Spanish and approved by counsel for the United States) to customers for whom she prepared a federal tax return since January 1, 2005, informing them that she has agreed to this permanent injunction and is no longer permitted to prepare tax returns for others. Gonzalez shall certify, within 35 days of this Order, that she complied with this provision.

IT IS FURTHER ORDERED that Carmen Gonzalez shall provide a copy of this permanent injunction to Patrica C. Pitaso and to any employees of MP Tax Services, LLC.

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this permanent injunction.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Carmen Gonzalez and over this action to implement and enforce this Order of Permanent Injunction.

Agreed to on this 9th day of December, 2011 by:

PAUL J. FISHMAN
United States Attorney



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Case closed.
SO ORDERED.



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CARMEN GONZALEZ



JUDGE JOEL A. PISANO
UNITED STATES DISTRICT JUDGE