

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case No. 1:23-cv-21227-KMM

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAVIER CAMPOS, *et al.*,

Defendants.

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PERMANENT INJUNCTION AND ORDER OF DISGORGEMENT

Having considered the Stipulation for Entry of Permanent Injunction against Javier Campos, JBC Tax Services LLC, WK Tax Services, Inc., Cutler Bay Tax Services, Inc., N.L.T.S., Inc., and Tax Services Group Corp. (collectively the “Campos Defendants”), and good cause being shown, the Court finds:

A. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against the Campos Defendants.

B. The Campos Defendants admit that, for purposes of this Injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

C. The Campos Defendants, without admitting any allegations in the United States’ complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent Injunction, and agree to be bound by its terms.

D. The Campos Defendants further understand and agree that:

1. The attached permanent Injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
2. The Campos Defendants waive the right to appeal from the permanent Injunction;
3. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
4. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent Injunction;
5. If the Campos Defendants violate the permanent Injunction, they may be subject to civil and criminal sanctions for contempt of court;
6. If the Campos Defendants fail to pay timely pay the disgorgement required by this order, they may be subject to civil and criminal sanctions for contempt of court;
7. In addition to the specific directives in the permanent Injunction, the Campos Defendants have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;
8. The United States may conduct full post-judgment discovery to monitor compliance with the permanent Injunction;

9. Entry of the permanent Injunction resolves only this civil action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the Campos Defendants from contesting their liability in any matter or proceeding.

I. IT IS HEREBY ORDERED AND ADJUDGED, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, that the Campos Defendants, any entity through which the Campos Defendants conduct business, and all persons and entities in active concert or participation with the Campos Defendants are PERMANENTLY ENJOINED from directly or indirectly:

- A. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
- B. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
- C. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
- D. Owning, operating, managing, profiting from, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or volunteering at a business that prepares or assists in the preparation of tax returns, amended

returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;

- E. Transferring, selling, or assigning their customer lists and/or customer information;
- F. Training, instructing, teaching, creating, or providing guides, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- G. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and/or 6701; and
- H. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

II. IT IS FURTHER ORDERED that the Campos Defendants, at their own expense, are required:

- A. To prominently post, within 10 days of entry of the final Injunction in this action, a copy of the Injunction in the Campos Defendants' places of business where tax returns were prepared by them or their employees, contractors, or franchisees;
- B. To post, within 10 days and in a prominent location, on all social media accounts and websites used to advertise the Campos Defendants' tax preparation services, a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue; to set all business email addresses used for the Campos Defendants' tax preparation

services to auto-reply to all received emails with a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue; and to change the voicemail message on all business phones used for the Campos Defendants' tax preparation services to a statement that they have been permanently enjoined from the preparation of tax returns. The Campos Defendants will maintain the posts required by this paragraph on their social media accounts for one year, after which they will close the accounts. The Campos Defendants will close their websites, business phones, and email addresses used for the Campos Defendants' tax preparation services within 30 days of entry of the final Injunction in this action. Once closed, the websites, social media accounts, business phones, and emails are no longer required to carry the posts and messages described in this paragraph. In the alternative, the Campos Defendants may immediately close all business websites, social media accounts, business phones, offices, and email accounts. Once closed, the business websites, social media accounts, business phones, offices, and email accounts shall no longer be required to carry the posts and messages described herein. With regard to the offices, the Campos Defendants shall keep the Injunction posted as described in paragraph II.A of this Injunction until all business signage has been removed and the lease has been terminated;

- C. To file a sworn statement with the Court evidencing the Campos Defendants' compliance with the foregoing directives within forty-five (45) days of entry of the final Injunction in this action; and
- D. To keep records of the Campos Defendants' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph V, *infra*.

III. IT IS FURTHER ORDERED that:

- A. Any and all PTINs held by, assigned to, or used by the Campos Defendants pursuant to 26 U.S.C. § 6109, as well as any and all EFINs held by, assigned to, or used by the Campos Defendants, are hereby revoked without further proceedings;
- B. Pursuant to 26 U.S.C. § 7402(a) and 7407, Campos, individually and doing business as JBC Tax Services, WK Tax Services, Cutler Bay Tax Services, Naranja Lakes Tax Services, and Tax Services Group, shall permanently close within 30 days all tax return preparation stores, tax preparation training businesses, and tax preparation software businesses that he currently owns directly or through any entity, and shall not thereafter open or reopen any tax return preparation stores, tax preparation training businesses, or tax preparation software businesses; and

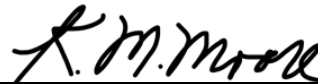
C. Pursuant to 26 U.S.C. § 7402(a), the Campos Defendants are prohibited from assigning, transferring, or selling a list of tax preparation or tax preparation software customers or any other customer information pertaining to any business through which Campos or those acting at his direction have prepared a tax return.

IV. IT IS FURTHER ORDERED that, pursuant to 26 U.S.C. § 7402(a), Campos and the businesses he controls (JBC Tax Services, WK Tax Services, Cutler Bay Tax Services, Naranja Lakes Tax Services, and Tax Services Group) shall, within 30 days of the entry of the disgorgement order, disgorge to the United States \$500,000 of the unlawful profits that they have obtained (in the form of fees charged to customers) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims. In the event that the Campos Defendants fail to timely pay any amount due in accordance with the terms of this agreement, the United States may take post-judgment discovery under Federal Rule of Civil Procedure 69 regarding the Campos Defendants' income and assets and any other potential sources of payment. Furthermore, in the event that the Campos Defendants fail to comply with these payment terms, they may face sanctions for contempt of court. The United States may invoke the Court's inherent equitable authority to enforce the disgorgement amount in the event of contempt.

V. IT IS FURTHER ORDERED that the United States may monitor the Campos Defendants' compliance with the Injunction through formal and informal discovery, including but not limited to requests for the production of documents, interrogatories, and depositions in accordance with the Federal Rules of Civil Procedure;

VI. IT IS FURTHER ORDERED that the Court shall retain jurisdiction over the Campos Defendants and this action to enforce any injunction entered.

DONE AND ORDERED in Chambers at Miami, Florida, this 1st day of December, 2023.

A handwritten signature in black ink, appearing to read "K. M. Moore", is written over a horizontal line.

K. MICHAEL MOORE
UNITED STATES DISTRICT JUDGE

c: All counsel of record