

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No.: 8:24-cv-650-TPB-SPF

KENIA RODRIGUEZ, aka  
KENIA LEGON, individually and  
operating under the fictitious entity  
known as RODRIGUEZ TAX  
SERVICES,

Defendant.

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**PERMANENT INJUNCTION**

Under 26 U.S.C. §§ 7402, 7407, and 7408, Defendant Kenia Rodriguez, acting under any alias or any entity through which she conducts business, and all persons and entities in active concert or participation with her, is **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 herself and her spouse;
- 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 herself and her spouse;
- c. Owning, managing, controlling, assisting, profiting from, volunteering for, or working for 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;
  - d. Using an EFIN, EIN, TIN, PTIN, SSN, or any other federally issued identification number to prepare or file federal income tax returns;
  - e. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
  - f. Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;
  - g. Further acting as a federal tax return preparer, including preparing, directing the preparation of, or assisting in the preparation of federal tax returns, amended returns, or other related documents and forms for anyone other than herself or her spouse;
  - h. Promoting any false tax scheme;
  - i. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, or 6701; and
  - j. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Rodriguez is further **ORDERED** to:

- a. At her own expense, send by email or certified mail, return receipt requested, a copy of the final injunction entered against her in this action – as well as a copy of the complaint setting forth the allegations as to how she negligently, recklessly, or fraudulently prepared federal income tax returns – to each person for whom she prepared federal tax returns, other tax forms, or claims for refund after January 1, 2016;
- b. Disclose and surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by her pursuant to 26 U.S.C. § 6109, as well as any electronic filing identification numbers held by, assigned to, or used by her;
- c. Provide to the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom she prepared tax returns, other tax forms, or claims for refund after January 1, 2016;
- d. Prominently post a copy of the injunction in all her places of business where tax returns were prepared by her or her employees, contractors, or franchisees;
- e. Prominently post for one year, on all social media accounts and websites used to advertise her tax preparation services, a statement that she has been enjoined from the preparation of tax returns and a hyperlink to any

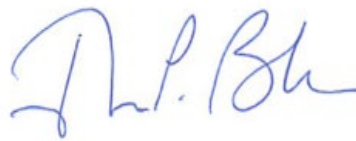
press release regarding the injunction that the Department of Justice may issue;

- f. Deliver a copy of the injunction to her employees, contractors, franchisees, and vendors;
- g. File a sworn statement with the Court evidencing her compliance with the foregoing directives within forty-five days of entry of the permanent injunction in this action; and
- h. Keep records of her compliance with the above directives, which may be produced to the Court, if requested, or to the United States.

The United States shall monitor Rodriguez's compliance with the injunction and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure. The Court shall retain jurisdiction to enforce this injunction.

This Order constitutes a final judgment on Counts I, II, and III of the complaint. The case shall proceed only as to Count IV of the complaint.

**DONE AND ORDERED** in Chambers in Tampa, Florida, this 4th day of April, 2024.



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**TOM BARBER**  
**UNITED STATES DISTRICT JUDGE**