

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

UNITED STATES OF AMERICA,

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Plaintiff,

v.

Civil Action No. 4:24-cv-00153-O

**CHARLES A. DOMBEK and THE
OPTIMAL FINANCIAL GROUP, LLC,**

Defendants.

ORDER OF PERMANENT INJUNCTION AGAINST CHARLES DOMBEK

Pursuant to a stipulation between the plaintiff, United States, and the defendant, Charles Dombek, for the entry of an order of permanent injunction and judgment in favor of the United States and against Charles Dombek on Counts I, II, and III of the Complaint, which will not constitute an admission by Dombek of any of the allegations set forth by the United States, the Court approves and so-orders that Stipulation. Accordingly,

IT IS HEREBY ORDERED that Charles Dombek, and all those in active concert or participation with him, is permanently enjoined from directly or indirectly:

- (1) promoting, organizing, marketing, or selling any plan or arrangement that involves:
 - (a) creating and/or using sham management entities such as C-corporations;
 - (b) improperly shifting income or expenses from one individual or entity (which actually earned or received the income) to another individual or entity to reduce the tax rate on the reported income or otherwise improperly reduce the tax liability on that income;

- (c) deducting sham fees purportedly paid to another individual or entity;
 - (d) deducting personal or other non-deductible expenses as business expenses;
 - (e) assisting taxpayers with creating or maintaining insurance companies that are related to the taxpayer (commonly referred to as “captive” insurance companies); or
 - (f) deducting insurance premiums paid to insurance companies that are related to the taxpayer (commonly referred to as “captive” insurance companies) and excluding those insurance premium payments from the captive insurance company’s taxable income;
- (2) assisting or advising, or causing another person to assist or advise, taxpayers to participate in any plan or arrangement involving the provisions of paragraphs (1)(a)-(f) above;
 - (3) assisting or advising, or causing another person to assist or advise, taxpayers to make a claim on a federal income tax return reflecting the provisions of paragraph (1)(a)-(f) above;
 - (4) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself;
 - (5) preparing or assisting in preparing federal tax returns that he knows or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
 - (6) owning, operating, managing, working in, investing in, providing capital or loans to, controlling, consulting with, or receiving fees or remuneration from, a tax return preparation business; and
 - (7) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN).

IT IS FURTHER ORDERED that Charles Dombek, pursuant to 26 U.S.C. § 7402(a),

shall:

- (A) within 30 days of this Order of Permanent Injunction, provide a copy of this Order of Permanent Injunction to all principals, officers, franchises, managers, employees, independent contractors, and tax return preparers of Dombek, and provide to counsel

for the United States within 45 days a signed and acknowledgment of receipt of this Order of Permanent Injunction for each person to whom Dombek provided a copy of this Order of Permanent Injunction;

- (B) within 30 days of this Order of Permanent Injunction, provide a copy of this Order of Permanent Injunction by U.S. mail and, where possible, by email, to all customers identified on the electronic files provided by the United States to Dombek titled 'Optimal Client List 2013,' 'Optimal Client List 2014,' 'Optimal Client List 2015,' and 'Optimal Client List 2016,' who participated in the tax plans or arrangements referenced above in paragraph A. (1)(a)-(f);
- (C) within 30 days of this Order of Permanent Injunction, remove all content promoting or marketing to the public for sale the tax planning referenced above in paragraph (1)(a)-(f), and post or publish a copy of this Order of Permanent Injunction on any website, including social media sites, that Dombek currently uses or has used (and retains access to) to promote or market to the public for sale the tax plans or arrangements referenced above in paragraph (1)(a)-(f);
- (D) within 30 days of this Order of Permanent Injunction, remove from YouTube (website www.youtube.com) and any other website, including social media sites, that Dombek currently uses or has used (and retains access to) all videos that Dombek uses, or has used, to promote or market to the public the tax plans or arrangements referenced above in paragraph (1)(a)-(f). If Dombek is unable to remove or cause to be removed any such videos, he shall provide to counsel for the United States within 45 days of this Order of Permanent Injunction an affidavit identifying the actions he took to remove or cause to be removed such videos and explaining why the videos could not be removed; and
- (E) within 60 days of this Order of Permanent Injunction, file with the Court a declaration, sworn under penalty of perjury, attesting that Dombek has complied with each of the requirements listed in paragraphs (A) through (D) above.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over this action for any proceedings to enforce this Order of Permanent Injunction; and

IT IS FURTHER ORDERED that the United States is entitled to conduct discovery to monitor Charles Dombek's compliance with the terms of this Order of Permanent Injunction entered against him.

SO ORDERED on this **30th day of October, 2024.**


Reed O'Connor
UNITED STATES DISTRICT JUDGE