

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF PENNSYLVANIA  
(PHILADELPHIA)

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 DENISE MILLER ALMANZA and )  
 DENISE’S CENTRO DE SERVICIOS, PC, )  
 )  
 Defendants. )

Case No. 14-cv-05492-LS

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION**

The United States filed a complaint against Denise Miller Almanza and Denise’s Centro De Servicios, PC (collectively, “the defendants”) seeking a permanent injunction against the defendants on September 24, 2014. On December 23, 2014, the parties conferred and agreed to resolve the litigation through entry of a permanent injunction. The defendants, without admitting any of the allegations in the complaint except as to jurisdiction, waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52, and consent to the entry of this permanent injunction under Federal Rule of Civil Procedure 65 and 26 U.S.C. §§ 7402, 7407, and 7408. The defendants further waive any right that they may have to appeal from this permanent injunction. The United States and the defendants agree that the entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against the defendants for asserted violations of the Internal Revenue Code, nor precludes the defendants from contesting any such penalties. The United States and the defendants further agree that the entry of this permanent injunction constitutes the final judgment in this case.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED, and DECREED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345, and under 26 U.S.C. §§ 7402, 7407, and 7408.
2. The Court finds that the defendants have neither admitted nor denied the United States' allegations that they have engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701.
3. The defendants and their agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Order and Judgment of Permanent Injunction are permanently enjoined under 26 U.S.C. §§ 7402 and 7408 from directly or indirectly:
  - a. Engaging in activity subject to penalty under 26 U.S.C. § 6701, including preparing or assisting in the preparation of a federal tax return, amended return, refund claim, or any other document (including any electronically-submitted tax returns or tax-related documents) or form relating to a matter material under the internal revenue laws that include a position that the defendants know will, if used, result in the understatement of another person's federal tax liability;
  - b. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;
  - c. Engaging in any other conduct subject to penalty under the Internal Revenue Code; and

- d. Misrepresenting any of the terms of this Order and Judgment of Permanent Injunction.
4. The defendants are permanently enjoined under 26 U.S.C. §§ 7402 and 7407 from:
    - a. 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 (including any electronically-submitted tax returns or tax-related documents) or forms for any person other than Denise Almanza;
    - b. Representing, or appearing on behalf of, any person before the Internal Revenue Service;
    - c. Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, including, but not limited to, preparing tax returns that falsely claim child tax credits for individuals who do not live in the United States.
  5. The defendants consent, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number(s) ("PTINS") held by, or assigned to, either defendant pursuant to 26 U.S.C. § 6109.
  6. The defendants consent, without further proceedings, to the immediate revocation of any Electronic Filing Identification Number(s) held by, or assigned to, either defendant pursuant to 26 C.F.R. § 1.6011-7.
  7. The defendants shall contact, within 60 days after the entry of this Order and Judgment of Permanent Injunction, by United States mail and, if an e-mail address is known, by e-

mail, all persons for whom they prepared, or assisted in preparing, federal tax returns.

The notice shall:

- a. Inform the recipient of the permanent injunction entered against the defendants,  
and
  - b. Be written in both English and Spanish.
8. Denise Almanza shall, within 60 days after the entry of this Order and Judgment of Permanent Injunction, wind up and dissolve Denise's Centro de Servicios, PC as a going concern.
  9. The defendants shall provide to counsel for the United States, within 30 days after the entry of this Order and Judgment of Permanent Injunction, a complete list of the persons for whom the defendants have prepared or assisted in preparing any federal income tax return, amended return, or refund claim at any time from January 1, 2010 through the present. Such list shall include for each person the name, address, phone number, email address, social security number, employer identification number, or individual tax identification number, and the tax period(s) to which or for which each such return, amended return, or refund claim relates.
  10. The defendants shall file with the Clerk of the Court, within 90 days after the entry of this Order and Judgment of Permanent Injunction, a sworn certificate of compliance, signed under penalty of perjury, stating that she has complied with the foregoing directive.
  11. The United States may engage in post-judgment discovery to ensure compliance with this Order and Judgment of Permanent Injunction.

12. This Court shall retain jurisdiction over this civil action to enforce her compliance with the terms of this Order and Judgment of Permanent Injunction.

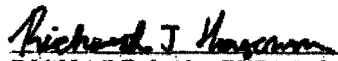
It is SO ORDERED this 15<sup>th</sup> day of January, 2015.

  
Lawrence F. Stengel

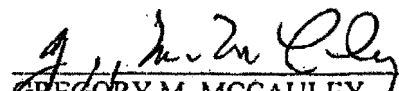
Prepared and submitted by:

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