

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 18-6080
)	
LETICIA RODRIGUEZ, individually,)	
and, d/b/a, RODRIGUEZ TAX)	
SERVICES,)	
)	
Defendants.)	

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402, 7407, and 7408; and Federal Rules of Civil Procedure 55 and 65 enters this judgment against Leticia Rodriguez and Rodriguez Tax Services (collectively referred to as “Defendants”). It is accordingly ORDERED, ADJUDGED, and DECREED that:

1. The Court finds that Defendants have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under §§ 6694 and 6695 would not be sufficient to prevent Defendants’ interference with the proper administration of the tax laws and that Defendants should be permanently enjoined from acting as an income tax return preparer.
2. The Court finds that Defendants have engaged in conduct subject to penalty under 26 U.S.C. §6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent a recurrence of that conduct;
3. The Court finds that Defendants have engaged in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws, and that injunctive relief against

them is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a);

4. The Court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, enters a permanent injunction prohibiting Defendants from engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 and from engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;

5. The Court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, enters a permanent injunction enjoining Defendants from, directly or indirectly:

- a. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than himself;
- b. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
- c. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
- d. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;
- e. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- f. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;
- g. Advertising tax return preparation services through any medium, including the internet and social media;

- h. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;
- i. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular person or firm to prepare the customer's return; and
- j. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

6. The Court, pursuant to 26 U.S.C. § 7402(a), 7407, and 7408, orders Defendants to produce to counsel for the United States, within thirty days of entry of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom they prepared federal tax returns or claims for a refund, for tax years beginning in 2014 and continuing through this litigation;

7. The Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, hereby orders Defendants within 30 days of receiving the Court's order, to contact by U.S. mail and, if an e-mail address is known, by e-mail, all persons for whom they have prepared federal tax returns, amended tax returns, or claims for refund since January 2014, as well as all employees or independent contractors they have had since January 2014, and to inform them of the permanent injunction entered against them by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice or the Court;

8. The Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, hereby orders Defendants within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming

that he has received a copy of the Court's order and complied with the terms described in Paragraphs 6 and 7 of this Order.

9. The Court, pursuant to 26 U.S.C. §§ 7402, orders Rodriguez to disgorge \$33,660, which represents a reasonable approximation of the fees she earned for fraudulently reporting Child Care Expense claims on 187 of her clients' tax returns. This amount shall be paid in installments of \$1,000 on the 1st of each month either through pay.gov or by mailing cashier's or certified check in the amount of \$33,660 payable to "United States Department of Justice" to

Office of Review
Att'n: William E. Thompson
P.O. Box 310
Washington, D.C. 20044

10. The Court authorizes the United States to engage in post-judgment discovery to monitor Defendants' compliance with the terms of this injunction.

11. The Court retains jurisdiction over this action for the purpose of enforcing the terms of the injunction entered against Defendants.

IT IS SO ORDERED and ADJUDGED this 27th day of November, 2018.



Gary Feinerman
UNITED STATES DISTRICT JUDGE