

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROSA LINDA MEYER a/k/a ROSA
LINDA HERNANDEZ d/b/a SU CASA
INCOME TAX SERVICE; and
STANLEY MEYER d/b/a ITAX SERVICES;

Defendants.

Case No. 1:21-cv-40-JTN-SJB

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST DEFENDANTS
ROSA LINDA MEYER, A/K/A ROSA LINDA HERNANDEZ, D/B/A SU CASA
INCOME TAX SERVICE, AND STANLEY MEYER, D/B/A I-TAX SERVICES**

Now before the Court is the Joint Motion by Plaintiff United States of America and Defendants Rosa Linda Meyer (“Mrs. Meyer”), also known as Rosa Linda Hernandez, doing business as Su Casa Income Tax Service (“Su Casa”), and Stanley Meyer (“Mr. Meyer”), doing business as I-Tax Services (“I-Tax”) (collectively “Defendants”) ([ECF No. 21](#)). The Court **GRANTS** the Joint Motion and enters the following Order and Judgment of Permanent Injunction against Defendants:

IT IS HEREBY ORDERED that Defendants are **PERMANENTLY ENJOINED**, pursuant to [26 U.S.C. §§ 7407](#) and [7402\(a\)](#), effective from the date of entry of this Order, from directly or indirectly:

1. Acting as federal tax return preparers, or filing, 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 their own tax returns (or any joint tax returns filed by Mrs. Meyer or Mr. Meyer);

2. Owning, operating, managing, working in or for, volunteering with, investing in, providing capital or loans to, controlling, licensing, consulting with, selling advice or training services to, or franchising a tax return preparation business;

3. Advertising tax return preparation services through any medium, including the internet and social media;

4. Training, advising, counseling, instructing, or teaching anyone about the preparation of federal tax returns;

5. Maintaining, transferring, assigning, holding, using, or obtaining a Preparer Tax Identification Number or an Electronic Filing Identification Number;

6. Representing anyone other than themselves before the Internal Revenue Service; and ,

7. Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendants shall, without further proceedings, immediately and permanently close all tax return preparation stores that they own, directly or indirectly, or through any other entity or under any other name (including but not limited to Su Casa and I-Tax), and divest from any full or partial ownership in any tax return preparation business. Defendants shall prominently post a copy of the permanent injunction (with dimensions of at least 12 by 24 inches) at any physical locations where Defendants conduct business for the next five years from the date of this permanent injunction (excluding any location from which Defendants perform work as an employee to whom a W-2 is issued). Defendants shall, within 90 days of entry of this Order and Judgment of Permanent Injunction,

file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Defendants or their representatives shall, within 60 days of entry of this Order and Judgment of Permanent Injunction, produce to counsel for the United States, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Defendants prepared federal tax returns or claims for refund for processing years beginning in 2016 and continuing through this litigation. Defendants shall submit with this list a sworn statement detailing the manner in which they maintained paper and electronic records for Su Casa and I-Tax, and the efforts they have made to compile the list from those records.

IT IS FURTHER ORDERED that Defendants or their representatives shall, within 60 days of entry of this Order and Judgment of Permanent Injunction, contact by U.S. mail or, if an email address is known, by email, all persons for whom they and their tax return preparation stores have prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2016, as well as employees or independent contractors that Defendants have had since January 1, 2016, and inform them of the permanent injunction by sending each of them a copy of the order of permanent injunction, with no other enclosures or text unless approved by the Department of Justice. Defendants shall, within 90 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a sworn certificate stating that they have complied with this requirement or, in the alternative, are unable to comply with this requirement because they no longer have contact information for these customers in their possession or control.

IT IS FURTHER ORDERED that Defendants shall, within 60 days of entry of this Order and Judgment of Permanent Injunction by the Court, permanently delete Facebook pages,

or pages located on any other social media site or website under their control, connected with any tax return preparation business that they either own, control, or manage. Defendants shall, within 90 days of entry of this Order and Judgment of Permanent Injunction, file with the Court a certification signed under penalty of perjury affirming that they have complied with this requirement.

IT IS FURTHER ORDERED that Defendants shall file a certification within 90 days of entry of this Order and Judgment of Permanent Injunction that they received a copy this Order and Judgment of Permanent Injunction.

IT IS FURTHER ORDERED that the United States may engage in post-judgment discovery to monitor compliance with this injunction.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing the final judgment and issuing any additional orders necessary and appropriate to the public interest; and

IT IS FURTHER ORDERED that Defendants shall not make any statements, written or verbal, or cause or encourage others to make any statements, written or verbal, that misrepresent any of the terms of this injunction.

Dated: October 5, 2021

/s/ Janet T. Neff
Janet T. Neff
United States District Judge