

UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

Case Number: 21-21199-CIV-MARTINEZ

UNITED STATES OF AMERICA,

Plaintiff,

v.

GERALD VITO, JAMES ELEBY, and GERALD
VITO LLC.,

Defendants.

DEFAULT JUDGMENT OF PERMANENT INJUNCTION

THIS CAUSE came before the Court upon the United States of America's Motion for Default Judgment against Defendants Gerald Vito, James Eleby, and Gerald Vito LLC d/b/a Income Tax Services (collectively "Defendants"). (ECF No. 10). The United States initiated this action on March 29, 2021 to permanently enjoin Defendants from preparing federal income tax returns for others, under I.R.C. §§ 7407, 7408, and 7402, for conduct alleged to violate several provisions of the Internal Revenue Code. (ECF No. 1). Defendants were given proper notice of the action but failed to file an answer or otherwise respond to the Complaint within the time prescribed by the Federal Rules of Civil Procedure. The Clerk entered a default against Defendants on August 11, 2021. (ECF No. 7). Upon careful consideration of the Motion and being otherwise fully advised in the premises, the Court finds as follows:

It is **ORDERED AND ADJUDGED** that:

1. The United States of America's Motion for Default Judgment, (ECF No. 10), is **GRANTED**.

2. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Defendants are **PERMANENTLY ENJOINED** from directly or indirectly:

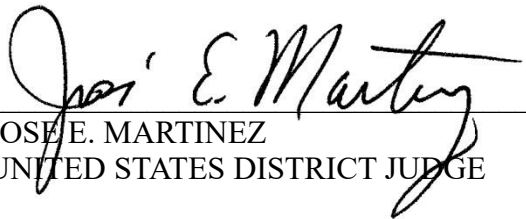
- a. preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, from any entity or person other than themselves;
- b. filing, assisting 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 themselves;
- c. using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
- d. owning, managing, assisting, working for, profiting from, or volunteering for any individual, business, or entity 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;
- e. transferring, selling, or assigning their customer lists and/or other customer information;
- f. engaging in activity subject to penalty under I.R.C. §§ 6694, 6695, 6701; and
- g. engaging in conduct that substantially interferes with the proper administration and enforcement of tax laws.

3. Defendants, at their own expense, must:

- a. send by certified mail, return receipt requested, a copy of the final injunction entered against Defendants in this action, as well as a copy of the Complaint, to each person for whom Defendants prepared federal tax returns or any other federal tax forms after January 1, 2018, **within 30 days after entry of this Injunction;**
- b. turn over to the United States copies of all returns and claims for refund that Defendants prepared after January 1, 2018;
- c. provide the United States a list of the names, Social Security numbers, addresses, phone numbers, and mail addresses of each person for whom Defendants prepared tax returns, other tax forms, or claims for refund after January 1, 2018 **within 30 days after entry of this Injunction;**
- d. prominently post, **within 30 days after entry of this Injunction,** in Defendants' place of business where they prepared tax returns, a statement that they have been enjoined from the preparation of tax returns;
- e. post for two years, on all social media accounts and websites Defendants used to advertise their tax preparation services, a statement that they have been enjoined from the preparation of tax returns, a copy of the Injunction, and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue;
- f. delivery a copy of the Injunction to any employees, contractors, and vendors of Defendants, if any, **within 30 days of entry of this Injunction;**
- g. file a sworn statement with the Court evidencing Defendants' compliance with the foregoing directives **within 45 days of entry of this Injunction;** and

- h. keep records of Defendants' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph 4 below.
4. The United States may monitor Defendants' compliance with this Injunction and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.
5. The Internal Revenue Service is authorized to immediately revoke any PTIN or EFIN held by, assigned to, or used by Defendants.
6. The Court shall retain jurisdiction over Defendants to and this action to enforce this Injunction.

DONE AND ORDERED in Chambers at Miami, Florida, this 27th day of December, 2021.



JOSE E. MARTINEZ
UNITED STATES DISTRICT JUDGE

Copies furnished to:
All counsel of record