

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

UNITED STATES OF AMERICA,

Plaintiff(s),

v.

MELISSA GASCA, individually and dba Su Familia Income
Tax, FINANCIALPLUS SERVICES, INC.,

Defendant(s).

Case No. 21 C 6111
Judge Robert W. Gettleman

JUDGMENT IN A CIVIL CASE

Judgment is hereby entered (check appropriate box):

☐ in favor of plaintiff(s)
and against defendant(s)
in the amount of \$ _____,

which ☐ includes pre-judgment interest.
☐ does not include pre-judgment interest.

Post-judgment interest accrues on that amount at the rate provided by law from the date of this judgment.

Plaintiff(s) shall recover costs from defendant(s).

☐ in favor of defendant(s)
and against plaintiff(s)

Defendant(s) shall recover costs from plaintiff(s).

☒ other: Stipulated Permanent Injunction and Judgment (*see attached*)

This action was (*check one*):

- ☐ tried by a jury with Judge _____ presiding, and the jury has rendered a verdict.
☐ tried by Judge _____ without a jury and the above decision was reached.
☒ decided by Judge Robert W. Gettleman on a motion

Date: 2/15/2022

Thomas G. Bruton, Clerk of Court

Claire E. Newman, Deputy Clerk

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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 1:21-cv-6111
	)	
v.	)	
	)	
MELISSA GASCA, individually and dba	)	
Su Familia Income Tax,	)	
FINANCIALPLUS SERVICES, INC.,	)	
	)	
Defendants.	)	
_____	)	

STIPULATED ORDER OF PERMANENT INJUNCTION AND FINAL JUDGMENT

Plaintiff, the United States of America, and Defendant Melissa Gasca, individually and dba Su Familia Income Tax (“Su Familia”) (collectively “Gasca”), FinancialPlus Services, Inc. (“FinancialPlus”), collectively “Defendants,” stipulate to entry of this Stipulated Order of Permanent Injunction and Final Judgment (“Stipulated Order of Permanent Injunction”) as follows:

1. The United States filed a complaint alleging that Defendants prepared tax returns which understated her customers’ tax liabilities by inflating federal income tax withholdings.
2. Defendants admit that this Court has jurisdiction over them and over the subject matter of this action.
3. Defendants waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.
4. Defendants enter into this Stipulated Order of Permanent Injunction voluntarily. However, Defendants are not admitting the factual allegations contained in the complaint filed by the United States, and further assert no admission of guilt or liability.

5. Defendants waive any right they may have to appeal from the Stipulated Order of Permanent Injunction.

6. Defendants acknowledge that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against them for asserted violations of the Internal Revenue Code as set forth herein, nor precludes Defendants from contesting any such liability other than as to the amount of disgorgement provided for within this order and judgment.

7. Defendants consent and agree to disgorge \$30,120 as resolution of the disgorgement claim in this suit.

8. Defendants agree and consent, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, them pursuant to 26 U.S.C. § 6109.

9. Defendants consent to the entry of this Stipulated Order of Permanent Injunction without further notice and agree that this Court shall retain jurisdiction over them for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendants further understand that if they violate this Stipulated Order of Permanent Injunction, they may be found to be in contempt of Court and may be sanctioned for that.

10. Entry of this Stipulated Order of Permanent Injunction fully resolves only this civil action as set forth in the instant Complaint, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings nor precludes Defendants from contesting their guilt or liability and they expressly reserve all defenses and or counterclaims in any other matter or proceeding.

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

A. 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;

B. Defendants consents to the entry of this stipulated order of injunction and agrees to be bound by its terms;

C. Defendants, their agents, servants, employees, and anyone in active concert or participation with them, are permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:

(1) preparing or 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 themselves;

(2) preparing or assisting in preparing federal tax returns that they know 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;

(3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

(4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;

(5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN).

(6) advising, counseling, or instructing anyone for compensation regarding substantive tax law or the preparation of federal tax returns.

(7) engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws;

(8) Advertising tax return preparation services through any medium, including print, online, and social media;

(9) referring any taxpayer to a tax preparation firm or to a tax return preparer, or otherwise suggesting that a taxpayer use any given tax preparation firm or tax return preparer;

(10) selling, providing access, or otherwise transferring to any person or entity a list of tax preparation customers, that Defendants generated by their tax return preparation activities;

(11) collecting or gathering Forms W-2 and Forms 1099 from taxpayers or from customers who want to have their federal income tax prepared; and

(12) 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.

E. IT IS FURTHER ORDERED that Defendants shall, within 30 days of entry of this Stipulated Order of Permanent Injunction, send, at their own expense, by U.S. first class mail within 45 days of the Court's order, and, if an email address is known also by email, to (1) all persons listed in the spreadsheet of customers provided by the United States and (2) all employees or independent contractors that Defendants have had since January 2018, including, but not limited to, all those listed in the spreadsheet of employees/contractors provided by the

United States, a copy of the Stipulated Order of Permanent injunction, with no other enclosures, unless the enclosure(s) is approved in writing by the Department of Justice.

F. IT IS FURTHER ORDERED that Defendants produce to counsel for the United States, within 30 days of the entry of this Stipulated Order of Permanent Injunction, a list that identifies by name, address, email address, and telephone number all employees and independent contractors that Defendants have had at any time since January 1, 2018, who are not already listed in the spreadsheet provided by the United States to counsel for defendants.

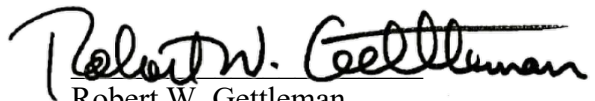
G. IT IS FURTHER ORDERED that Defendants shall, within 45 days of entry of this Stipulated Order of Permanent Injunction, file the accompanying declaration (Exhibit A), signed under penalty of perjury, confirming that they have received a copy of the Court's order and have complied with the terms described in paragraphs E, and F of this Order;

H. IT IS FURTHER ORDERED that Defendants shall keep records of their compliance with the foregoing directives, which may be required to be produced to the Court, if requested, or to the United States;

J. IT IS FURTHER ORDERED that Defendants shall disgorge \$30,120 in tax preparation fees;

I. IT IS FINALLY ORDERED that the Court shall retain jurisdiction to enforce this Stipulated Order of Permanent Injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the terms set forth herein

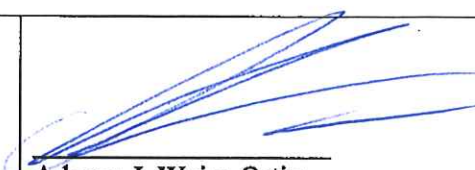
ENTER: February 15, 2022

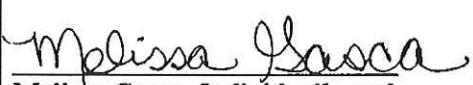

Robert W. Gettleman
United States District Judge

Agreed in substance and form by:

David A. Hubbert
Deputy Assistant Attorney General

/s/ Ignacio Perez de la Cruz
IGNACIO PEREZ DE LA CRUZ
Massachusetts Bar No. 672618
Ignacio.PerezdeCruz@usdoj.gov
U.S. Department of Justice
Tax Division
717 N. Harwood, Suite 400
Dallas, Texas 75201
Phone: (214) 880-9759
Fax: (214) 880-9742
ATTORNEY FOR THE UNITED STATES


Adeena J. Weiss-Ortiz
Illinois Bar No. 6278679
aweiss@weissortizlaw.com
Weiss Ortiz PC
1011 East 31st Street
La Grange Park, IL 60526
Phone: (773) 498-4498
Fax: (312) 276-3040
ATTORNEY FOR DEFENDANTS


Melissa Gasca, Individually and
dba Su Familia Income Tax