

ENTERED

November 07, 2022

Nathan Ochsner, Clerk

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
BROWNSVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

V.

Ramon Gonzalez a.k.a. Raymond Gonzalez; Lorenzo Benavidez individually and d.b.a. Benavidez Tax Service,

Defendants.

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Case Number: 1:22-cv-00073

FINAL JUDGMENT AND PERMANENT INJUNCTION

The United States filed this action to enjoin Defendant Ramon Gonzalez a.k.a. Raymond Gonzalez from preparing or assisting in the preparation of federal tax returns as well as other activities that violate the provisions in the Internal Revenue Code or engaging in any activity that substantially interferes with the proper administration and enforcement of the internal revenue laws. *See* ECF No. 1. Gonzalez did not answer the United States Complaint, and the Clerk entered default against Gonzalez on October 27, 2022.

After reviewing the entirety of the record—including the Clerk’s entry of default and the United States’ motion for default judgment—the Court finds that Gonzalez has engaged and is engaging in conduct interfering with the enforcement of the internal revenue laws, and that injunctive relief under 26 U.S.C. §§ 7402(a), 7407, and 7408, is appropriate to stop the conduct by Gonzalez.

Accordingly, the Court Orders that the United States' Motion for Default Judgment is GRANTED. The clerk shall enter Final Default Judgment against Gonzalez.

IT IS FURTHER ORDERED that, under 26 U.S.C. §§ 7402(a), 7407, and 7408, Gonzalez, any entity through which Gonzalez conducts business, and all persons and entities in active concert or participation with Gonzalez are permanently enjoined and PROHIBITED from directly or indirectly doing the following, as described in items 1–8 below (“Restrictions”):

- (1) Preparing, assisting in the preparation of, or directing the preparation 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;
- (2) 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;
- (3) Owning, managing, assisting, advertising for, providing capital or loans to, receiving fees or remunerations from, or working at a business 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;
- (4) Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number or an Electronic Filing Identification Number;
- (5) Training, advising, counselling, instructing, or teaching anyone about the preparation of federal tax returns;
- (6) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
- (7) Assigning, transferring, or selling to any individual or entity: (1) a personal or business Preparer Tax Identification Number(s) (PTIN);

(2) a personal or business Electronic Filing Identification Number(s) (EFIN); (3) any other federally issued identification number(s) to prepare or file federal income tax returns; (4) a list of customers or any other customer information; or (5) any proprietary information pertaining to their tax preparation businesses;

- (8) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Gonzalez, at his own expense, within 30 days of this Court's Order SHALL do the following, as described in items 9–15 below ("Requirements"):

- (9) Send by email or certified mail, return receipt requested, and, if an email address is known also by email, a copy of this Final Judgment and Permanent Injunction—as well as a copy of the Complaint setting forth the allegations as to how she negligently, recklessly, or fraudulently prepared federal income tax returns—to each person for whom Gonzalez prepared federal tax returns (including during his time at Gonzalez Notary Service, Benavidez Tax Service, XpertTax Online Software LLC, Serenity Life Finance, and Serenity Life and Finance), other tax forms, or claims for refund after January 1, 2018, with no other enclosures unless the enclosure is approved in writing by the Department of Justice;
- (10) Turn over to the United States copies of all returns, other tax forms, and claims for refund that Gonzalez prepared federal tax returns (including during his time at Gonzalez Notary Service, Benavidez Tax Service, XpertTax Online Software LLC, Serenity Life Finance, and Serenity Life and Finance) after January 1, 2018;
- (11) Disclose and surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by Gonzalez pursuant to 26 U.S.C. § 6109, as well as any electronic filing identification numbers held by, assigned to, or used by him;
- (12) Provide the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom Gonzalez prepared federal tax returns (including during his time at Gonzalez Notary Service, Benavidez Tax Service, XpertTax Online Software LLC, Serenity Life Finance, and Serenity Life and

Finance) prepared tax returns, other tax forms, or claims for refund after January 1, 2018;

- (13) Prominently post a copy of the injunction in Gonzalez's places of business where tax returns were prepared by him or his employees, contractors, or franchisees, under any business name;
- (14) Prominently post for one year, on all social media accounts and websites used to advertise Gonzalez's tax preparation services, a statement that he has been enjoined from the preparation of tax returns and a hyperlink to any press release regarding the injunction that the Department of Justice may issue; and
- (15) Deliver a copy of the injunction to Gonzalez's employees, contractors, franchisees, and vendors;

IT IS FURTHER ORDERED that Gonzalez, at his own expense, SHALL do the following, as described in item 16 below ("Compliance Statement"):

- (16) File a sworn statement with the Court evidencing Gonzalez's compliance with the foregoing directives within forty-five days of entry of the final injunction in this action; and

IT IS FURTHER ORDERED that the United States and/or IRS is permitted, as described in items 17–19 below, to:


- (17) Monitor Gonzalez's compliance with the injunction as this Court retains jurisdiction over this case to ensure compliance with this Judgment and Permanent Injunction by Consent;
- (18) Engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to monitor compliance with the injunction;
- (19) Cancel any Preparer Identification Number and any Electronic Filing Identification Number issued to Gonzalez.

IT IS FURTHER ORDERED that Gonzalez, at his own expense, SHALL do the following, as described in item 20 below ("Maintain-Records Obligation"):

- (20) Keep records of Gonzalez's compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraphs 17 and 18; *supra*.

IT IS FINALLY ORDERED that the Court shall retain jurisdiction over this action to enforce this Judgment and Permanent Injunction by Consent and that Entry of this Judgment and Permanent Injunction by Consent resolves only this civil action, and does not preclude the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or proceedings and Gonzalez retains the right to contest his liability in any other matter or proceeding.

Entered this 7th day of November, 2022.


UNITED STATES DISTRICT JUDGE