

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 16-21372-CIV-ALTONAGA/O'Sullivan

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROSE M. CHAZULLE, et al.,

Defendants.

**FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST ROSE M. CHAZULLE**

Plaintiff, the United States of America (“Plaintiff”) has filed a Complaint for Permanent Injunction (“Complaint”) [ECF No. 1] in this matter against Defendant Rose M. Chazulle (“Chazulle”) individually and doing business as RMC Professional Services, LLC.

Chazulle admits the Court has jurisdiction over her and the subject of this action. Consistent with the terms of the parties’ Stipulation for Entry of Final Judgment of Permanent Injunction . . . [ECF No. 29], Chazulle consents to the entry, without further notice, of this Final Judgment of Permanent Injunction under 26 U.S.C. §§ 7402, 7407, and 7408 and agrees to be bound by its terms. Chazulle waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Chazulle understands the permanent injunction will constitute the final judgment against her in this civil injunction action. Chazulle waives any right she may have to appeal from the Final Judgment of Permanent Injunction. Chazulle states she enters into this Final Judgment of Permanent Injunction voluntarily.

Plaintiff and Chazulle agree entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the Government from pursuing any

other current or future civil or criminal matters or proceedings, nor preclude Chazulle from contesting her liability or guilt in any other matter or proceeding.

Chazulle acknowledges entry of this Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest or penalties against her for asserted violations of the Internal Revenue Code, nor precludes her from contesting such taxes, interest or penalties.

Chazulle agrees the Court will retain jurisdiction over her for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction, and understands if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned. Accordingly, it is

ORDERED AND ADJUDGED as follows:

1. The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).
2. Chazulle, and anyone in active concert or participation with her, is **PERMANENTLY ENJOINED** pursuant to I.R.C. §§ 7402(a), 7407 and 7408 from directly or indirectly:
 - a. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns, amended returns, or other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than Chazulle;
 - b. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns or amended returns that she knows will result in an understatement of tax liability or the overstatement of federal tax refunds;

- c. engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
 - d. engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.
3. Chazulle, within 30 days of entry of this injunction, at her own expense, shall send by United States mail, and, if an email address is known, by email, a copy of the final injunction entered against her in this action, as well as a copy of the Complaint in this action, to each person for whom she prepared federal income tax returns or any other federal tax forms after January 1, 2010;
 4. Chazulle shall turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom she prepared returns after January 1, 2014 to the extent that this information is in her possession, custody, or control or in the possession, custody, or control of her agent or anyone acting on her behalf;
 5. Chazulle shall file a sworn statement with the Court evidencing Chazulle's compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action;
 6. Any and all Preparer Tax Identification Numbers, and Electronic Filing Identification Numbers held by, assigned to, or used by Chazulle shall be immediately revoked; and

It is further **ORDERED AND ADJUDGED** that the Court shall retain jurisdiction over Chazulle and this action to enforce this injunction and that Plaintiff is entitled to conduct discovery to monitor Chazulle's compliance with the terms of any permanent injunction entered against her.

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DONE AND ORDERED in Miami, Florida, this 19th day of August, 2016.


CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE

cc: counsel of record

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Consented to:

/s/ Pascale Guerrier

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