

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Miami Division

Case Number: 15-20999-CIV-MARTINEZ-GOODMAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

ELEUTERIO ALMANZAR; ALMANZAR
TAX ACCOUNTING & CONSULTING
CORP., and ALMANZAR FINANCIAL
SERVICES CORP.,
Defendants.

**PERMANENT INJUNCTION AGAINST DEFENDANTS ELEUTERIO ALMANZAR,
ALMANZAR TAX ACCOUNTING & CONSULTING CORP., AND ALMANZAR
FINANCIAL SERVICES CORP. SUBMITTED BY STIPULATION AND CONSENT**

Plaintiff, United States of America, and Defendants, Eleuterio Almanzar, Almanzar Tax Accounting & Consulting Corp., and Almanzar Financial Services Corp. stipulate and agree as follows:

1. The United States of America filed a complaint [ECF No. 1] for permanent injunction under 26 U.S.C. §§7402(a), 7407, and 7408 against Eleuterio Almanzar, Almanzar Tax Accounting & Consulting Corp., and Almanzar Financial Services Corp (“Defendants”).

2. Defendants admit that, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a) and 7407.

3. Defendants, without admitting any allegations in the complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil

Procedure, and consent to the entry of this permanent injunction, and agree to be bound by its terms.

4. Defendants further understand and agree that:

- a. The stipulated order for permanent injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
- b. Defendants waive the right to appeal from the stipulated order for permanent injunction;
- c. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
- d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction by stipulation and consent;
- e. If Defendants violate the permanent injunction, they may be subject to civil and criminal sanctions for contempt of court;
- f. In addition to the specific directives in the permanent injunction, Defendants have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;
- g. The United States may conduct full post-judgment discovery to monitor compliance with the permanent injunction; and

- h. Entry of the permanent injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendants from contesting their liability in any matter or proceeding.

Accordingly, **IT IS HEREBY STIPULATED, ORDERED, and ADJUGED** pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408 that Defendants, and any other person or entity working in concert or participation with them directly or indirectly are PERMANENTLY ENJOINED from directly or indirectly:

1. Acting as a federal tax return preparer or requesting, 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 the preparation of federal tax returns, amended returns, or other related documents and forms that understate federal tax liability or overstate a federal tax refund based on positions they know or should know are unreasonable, as prohibited by 26 U.S.C. § 6694;

3. Using a false or fictitious Electronic Filing Identification Number (“EFIN”), Employer Identification Number (“EIN”), Taxpayer Identification Number (“TIN”), Preparer Tax Identification Number (“PTIN”), social security number (“SSN”), or any other federally issued identification number to file or remit federal income tax returns, as prohibited under 26 U.S.C. § 6695(a);

4. Using an EFIN, EIN, TIN, P-TIN, SSN, or any other federally issued identification number that belongs to another person to file or remit federal income tax returns;

5. Preparing or assisting in the preparation of any portion of federal tax returns, amended returns, or other related documents and forms that they know or have reason to believe will be used in connection with any material matter arising under the internal revenue laws and that they know will result in the understatement of tax liability for another person, as prohibited by 26 U.S.C. § 6701;

6. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, or 6701;

7. Allowing others the use of a personal or business EFIN, EIN, TIN, P-TIN or any other federally issued identification number to prepare or file federal income tax returns;

8. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and

IT IS FURTHER ORDERED that Defendants:

1. Send by U.S. Mail and, if an email address is known, by email, a copy of the final injunction entered against them in this action within 60 days of entry of the injunction to all persons for whom they prepared a federal tax return after January 1, 2009 but not enclose any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;

2. Turn over to the United States within 60 days a list with the name, address, telephone number, email address, and social security number for all persons for whom Defendants prepared returns after January 1, 2009;

3. Turn over to the United States within 60 days copies of all federal income tax returns and amended returns they have prepared and /or filed since January 1, 2009;


4. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within 75 days of entry of this order; and

IT IS FURTHER ORDERED that the United States will be allowed full post judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

This case will be closed by separate order.

DONE AND ORDERED in Chambers at Miami, Florida, this 21 day of May, 2015.



JOSE E. MARTINEZ
UNITED STATES DISTRICT JUDGE

Copies provided to:
Magistrate Judge Goodman
All Counsel of Record