

**IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA**

Case No.: 14-23065-Civ-COOKE/TORRES

UNITED STATES OF AMERICA,

Plaintiff,

v.

ERNICE JOSEPH, PRIMO TAX
SERVICE, INC., and EBENEZER
TAX SERVICES, INC.,

Defendants.

PERMANENT INJUNCTION BY CONSENT

THIS MATTER is before me on Plaintiff, the United States of America, and Defendant, Primo Tax Service, Inc.'s Joint Motion for Entry of Permanent Injunction by Consent (ECF No. 29). Having reviewed the submissions, as stipulated and consented to by the parties, and being fully advised in the premises, I hereby FIND as follows:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Primo Tax Services, Inc. ("Primo"), and others, under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Primo admits for purposes of this injunction that the Court has personal jurisdiction over it and subject matter jurisdiction over this matter but without admitting any of the other allegations in the Complaint.
3. Primo waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 without further notice and agrees to be bound by its terms.
4. Primo further understands and agrees that:
 - a. This Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against it in this matter;

b. Primo waives any right it may have to appeal from this Permanent Injunction by Consent;

c. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Permanent Injunction by Consent;

d. If Primo violates this injunction, it may be subject to civil and criminal sanctions for contempt of court;

e. The United States may conduct full post judgment discovery to monitor compliance with this injunction; and.

f. Entry of this Permanent Injunction by Stipulation and Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Primo from contesting its liability in any other matter or proceeding.

I. Accordingly, it is hereby **ORDERED and ADJUDGED** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, that defendant Primo and any other person or entity acting in concert and/or participation with it are **PERMANENTLY ENJOINED** from directly or indirectly, by use of any means or instrumentalities:

A. preparing or assisting in the preparation or filing of federal tax returns, amended returns, and other related documents and forms for others;

B. preparing or assisting in the preparation or filing of federal tax returns that they know will result in the understatement of any tax liability or the overstatement of federal tax refunds;

C. engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701; and

D. engaging in any other conduct which substantially interferes with the proper administration and enforcement of internal revenue laws.

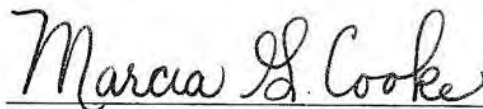
II. It is **FURTHER ORDERED and ADJUDGED** that Primo, within thirty (30) days of entry of this Permanent Injunction by Consent, turn over to the United States a list with the name, address, telephone number, e-mail address (if known), and social

security number or other taxpayer identification number of all customers for whom it prepared returns after January 1, 2011;

- III. It is **FURTHER ORDERED and ADJUDGED** that Primo, within thirty (30) days of entry of this Permanent Injunction by Consent, contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Primo prepared a federal tax return since January 1, 2011, to inform them of the permanent injunction entered against Primo, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;
- IV. It is **FURTHER ORDERED AND ADJUDGED** Primo provide a copy of this Permanent Injunction by Consent to all of Primo's principals, officers, managers, employees, and independent contractors within fifteen days, and provide to counsel for the United States within 30 days a signed and dated acknowledgment or receipt of this Permanent Injunction by Consent for each person to whom Primo provided a copy of it;
- V. It is **FURTHER ORDERED and ADJUDGED** that Primo, within forty-five (45) days of entry of this Permanent Injunction by Consent, file with the Court a sworn certificate stating that it has complied with paragraphs II, III, and IV of this Permanent Injunction by Consent;
- VI. It is **FURTHER ORDERED and ADJUDGED** that Primo maintain records of its compliance with paragraphs I, II, III, and IV of this Permanent Injunction by Consent, which may be produced to the Court, if requested, or to the United States pursuant to paragraph IX, below;
- VII. It is **FURTHER ORDERED AND ADJUDGED** that the Internal Revenue Service is authorized to revoke any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, or used by Primo, pursuant to 26 U.S.C. Section 6109;
- VIII. It is **FURTHER ORDERED AND ADJUDGED** that the Internal Revenue Service is authorized to revoke any Electronic Filing Identification Number (EFIN) held by, assigned to, or used by Primo; and

IX. It is **FURTHER ORDERED and ADJUDGED** that the Court shall retain jurisdiction to enforce this injunction and that the United States is permitted to monitor Primo's compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

DONE and ORDERED in chambers, at Miami, Florida, this 8th day of May 2015.



MARCIA G. COOKE
United States District Judge

Copies furnished to:
Edwin G. Torres, U.S. Magistrate Judge
Counsel of Record