

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:23-cv-01255-TWP-MJD
)	
JUAN SANTIAGO Default entered 3/13/2024,)	
MADISON SOLUTIONS, LLC Clerk's Entry of)	
Default entered 3/14/2024,)	
)	
Defendants.)	

**JUDGMENT OF PERMANENT INJUNCTION
AGAINST JUAN SANTIAGO AND MADISON SOLUTIONS, LLC**

Pursuant to the Order Granting Default Judgment and Permanent Injunctive Relief, (Dkt. 79), the Court **ENTERS** the following **PERMANENT INJUNCTION** against Juan Santiago and Madison Solutions, LLC.

A. Defendants Juan Santiago and Madison Solutions are permanently enjoined from acting as tax return preparers and employing any person acting as a federal tax return preparer;

B. Juan Santiago and Madison Solutions have interfered with the enforcement of the internal revenue laws and injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. § 7402(a);

C. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, the Court enters a permanent injunction enjoining Juan Santiago and Madison Solutions, as well as their officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with them, from directly or indirectly:

1. Preparing, assisting, or directing the preparation or filing of federal tax returns, amended returns, and other federal tax documents and forms for anyone other than themselves;

2. Owning, operating, managing, assisting, investing in, receiving fees or remuneration from, controlling, licensing, assigning their interest in, franchising, consulting with, working for, or volunteering for an entity that prepares, assists in the preparation of or files federal tax returns or other federal tax documents or forms for other persons, or represents persons before the IRS;
3. Providing office space, equipment, or services for collecting Forms W-2 and 1099 from customers, or in any other way facilitating, the work of any person or entity that prepares, assists in the preparation of or files federal tax returns or other federal tax documents or forms for other persons, or represents persons before the IRS;
4. Advertising tax return preparation services through any medium, including print, online, and social media;
5. Maintaining, assigning, transferring, holding, or using, a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
6. Obtaining or registering any new PTINs or EFINs;
7. Representing any person in connection with any matter before the IRS;
8. Employing any person to work as a federal tax return preparer, except to prepare Juan Santiago's and/or Madison Solutions' own tax returns;
9. Training, advising, counselling, instructing, or teaching anyone regarding tax preparation, or creating or providing anyone with cheat sheets, memoranda, directions, instructions, or manuals pertaining to the preparation of federal tax returns;
10. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
11. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of the Defendants generated by their tax return preparation activities, including but not limited to customer lists; and

12. Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695, or that substantially interferes with the administration and enforcement of the internal revenue laws.

D. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, the Court orders Juan Santiago and Madison Solutions at their own expense within thirty (30) days of this Judgment of Permanent Injunction:

1. To prominently post a copy of this order of permanent injunction (with dimensions of at least 12 by 24 inches) at all physical locations where Juan Santiago and Madison Solutions conduct any type of business and requiring Juan Santiago and Madison Solutions to prominently post an electronic copy of this Judgment of Permanent Injunction on any website or social media site or social media profile that Juan Santiago and Madison Solutions maintain or create over the next five years, excluding social media profiles that are entirely personal in nature;
2. To produce to counsel for the United States, within 30 days of this Judgment of Permanent Injunction, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Juan Santiago and Madison Solutions prepared federal tax returns or claims for a refund since January 1, 2019, and continuing through this litigation;
3. To contact by email, if an email address is known, or otherwise by U.S. mail, (a) all persons for whom Juan Santiago and Madison Solutions have prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2019, as well as (b) all employees, independent contractors, and vendors Juan Santiago and Madison Solutions have had or retained since January 1, 2019, and to provide them a copy of this Judgment of Permanent Injunction entered against Juan Santiago and Madison Solutions by sending each of them a copy of this Judgment of Permanent Injunction, with no other text, enclosures, or attachments unless approved in writing by the Department of Justice;
4. To disclose and surrender to the Secretary of the Treasury or her delegate any and all PTINs held by, assigned to, or used by Juan Santiago and Madison Solutions, pursuant to 26 U.S.C. § 6109, as well as any electronic filing identification numbers held by, assigned to, or used by Juan Santiago and Madison Solutions; and
5. To keep records of Juan Santiago's and Madison Solutions' compliance with the foregoing directives in this Paragraph D (including subparts D.1 to D.5), which may be produced to the Court or counsel for the United States, if requested.

E. This Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, orders the Defendants, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that Juan Santiago and Madison Solutions have received a copy of this Judgment of Permanent Injunction and have complied with the terms described in Paragraph D (including subparts D.1 to D.5) of this Judgment of Permanent Injunction;

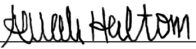
F. This Court orders that the United States may conduct post-judgment discovery to ensure Juan Santiago's and Madison Solutions' compliance with this Judgment of Permanent Injunction; and

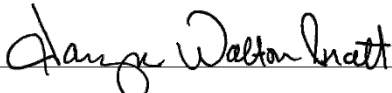
G. This Court retains jurisdiction over Juan Santiago and Madison Solutions and over this action to enforce this Judgment of Permanent Injunction entered against them.

SO ORDERED.

Date: 10/28/2024

Kristine L. Seufert, Clerk

BY: 
Deputy Clerk, U.S. District Court


Hon. Tanya Walton Pratt, Chief Judge
United States District Court
Southern District of Indiana

DISTRIBUTION:

Juan Santiago
711 Concord Lane
Lakeland, Florida 33809

Curtis Clayton Paul
DOJ-Tax
curtis.paul@usdoj.gov

Joseph Marc Kaufman
U.S. DEPARTMENT OF JUSTICE
joseph.m.kaufman@usdoj.gov