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IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,) Case No. 1:26-cv-22282
)
 v.)
)
 GLICERIO D. MIRAMBEL JR,)
)
 Defendant.)
_____)

COMPLAINT FOR PERMANENT INJUNCTION

The United States complains and alleges as follows:

1. Plaintiff, the United States of America, brings this action to permanently enjoin Glicerio D. Mirambel Jr. (“Defendant”), and any entity through which he conducts business, from directly or indirectly:

a. Preparing, directing, or assisting in the preparation of federal tax returns, amended returns, and other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than himself;

b. 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 himself;

c. Owning, operating, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax preparation;

d. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any Preparer Tax Identification Numbers (“PTIN(s)”) and Electronic Filing Identification Numbers (“EFIN(s)”);

e. Transferring, selling or assigning his customer list and/or other customer information;

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

g. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promotion of any false tax schemes.

2. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States in accordance with 26 U.S.C. §§ 7402(a), 7407, and 7408.

Jurisdiction and Venue

3. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).

4. Venue is proper in the Southern District of Florida under 28 U.S.C. §§7407(a) and 7408(a) and 26 U.S.C. § 1391(b) because Defendant prepares tax returns in Cutler Bay, Florida, within this judicial district. All or a substantial part of the events giving rise to this Complaint occurred within this judicial district.

Defendant's Tax Preparation Activities

5. Defendant is a "tax return preparer" as defined by 26 U.S.C. § 7701(a)(36). He prepares and files over 1,500 tax returns each filing season.
6. Defendant is also an enrolled agent, which means he can represent taxpayers before the IRS. To maintain his status as an enrolled agent, Defendant must complete a minimum of 72 hours of continuing professional education every three years.
7. Additionally, Defendant is a certified accounting analyst, which requires Defendant to complete 24 hours of continuing professional education each year.
8. Defendant prepares returns through his business, JoJo Mirambel Tax Service ("JoJo Tax Service"), which he operates as a sole proprietor. JoJo Tax Service is located in Defendant's residence in Cutler Bay, Florida.
9. In 2006, Defendant obtained an EFIN from the IRS, and began preparing returns. An EFIN is an IRS-issued identification number for individuals or firms that have been approved as authorized IRS e-file providers.
10. In 2010, Defendant obtained a Preparer Tax Identification Number "PTIN." A PTIN is an IRS-issued identification number that tax return preparers must use to identify themselves on returns they prepare for compensation.
11. Defendant is the only tax return preparer at JoJo Tax Service. Defendant finalizes and signs all the returns. However, his son assists him by collecting information from customers, such as Forms W2, and by inputting some information onto customers' returns.
12. Defendant charges his customers between \$300 and \$350 per return.
13. As shown in the following table, Defendant prepared over 1,500 returns per year and claimed a refund on at least 93% of the returns he prepared between 2021 and 2025:

Filing Year	Number of Returns	Number with Refunds	Percentage with Refunds
2021	1526	1448	94.89
2022	1609	1508	93.72
2023	1795	1697	94.54
2024	1940	1866	96.19
2025	2166	2079	95.98

14. Defendant has continued to prepare returns this year, and claimed a refund on nearly all the returns he prepared. As of March 30, 2026, he has prepared approximately 1,870 returns this year with 96.68% claiming a refund.

IRS's Investigation of Defendant

15. For a decade, the IRS has attempted to get Defendant to prepare true and accurate tax returns. But the IRS's efforts have been unsuccessful.

16. In 2015, the IRS assessed a \$5,000 penalty against Defendant under 26 U.S.C. § 6694(b) for the understatement of tax due to willful or reckless intentional disregard of rules and regulations for returns he prepared for tax year 2014.

17. In 2017, the IRS assessed a second \$5,000 penalty against Defendant under 26 U.S.C. § 6694(b) for the understatement of tax due to willful or reckless intentional disregard of rules and regulations for returns he prepared for tax year 2015.

18. Then, in 2020, the IRS assessed against Defendant penalties in the amounts of \$170,000, \$175,000, and \$85,000 under 26 U.S.C. § 6694(b) for the understatement of tax due to willful or reckless intentional disregard of rules and regulations for returns he prepared for tax years 2016, 2017, and 2018.

19. The substantial penalties assessed against Defendant did not deter his abusive tax return preparation. He switched his schemes to continue to file false and fraudulent returns.

20. Between 2015 and 2018, Defendant prepared hundreds of returns that overstated employee expenses on the Schedule A (“Itemized Deductions”) and fabricated depreciation expenses on the Schedule E (“Supplemental Income and Loss”). Because of the bogus Schedule A and Schedule E deductions, the IRS assessed the penalties described in paragraphs 16 through 18 above against Defendant.

21. After the IRS caught on to those schemes, Defendant began to prepare returns with Schedules C for fictitious businesses on which he fabricated expenses to generate losses to offset his customers’ incomes.

22. The IRS learned of Defendant’s change in tactics during its investigation of Defendant’s return preparation practices. As part of the investigation, the IRS interviewed a random selection of 50 individuals who had suspicious tax returns prepared by Defendant between 2023 and 2025.

23. Based on the interviews, the IRS determined that Defendant submitted over 5,000 false and fraudulent returns on behalf of customers for tax years 2022 through 2024, including many returns that claimed bogus Schedule C losses for nonexistent businesses.

24. Defendant did not cooperate with the IRS during its investigation. He failed to provide documents that IRS requested and to meet with the IRS for an interview. Despite his knowledge of the IRS’s investigation, Defendant continues to prepare returns that understate his customers’ tax liabilities and overstate their refunds.

DEFENDANT’S SCHEME

25. The following examples of Defendant’s tax return practices refer to particular customers. To protect the identities of those individuals, the Complaint refers to each customer

by a number based on the order in which they are referenced. The United States will serve on Defendant, but not file, a key matching the numbers used below to the names of the customers.

Fictitious Schedule C Business Income, Expenses, and Losses

26. Individual taxpayers who are self-employed report the business's income and expenses on a Schedule C, *Profit or Loss From Business (Sole Proprietorship)* that is filed with the taxpayer's Form 1040, *U.S. Individual Income Tax Return*.

27. Defendant prepares an abnormally high number of Form 1040 returns for his customers that include a Schedule C. Approximately 20% of returns nationally and 27.4% of returns in Florida had a Schedule C in filing year 2025. But Defendant attached a Schedule C to over 93% of the returns he prepared from 2022 through 2025.

Filing Year	Number of Returns Including a Schedule C	Percentage of Returns
2022	1,059	93.39
2023	1,207	94.78
2024	1,434	95.75
2025	1,685	95.73

28. Between 2022 and 2025, Defendant regularly reported false business income and expenses on the Schedule C attached to his customer's Form 1040 returns. For example, Defendant created bogus real estate businesses to claim fictitious losses that reduced the taxable income reported on the returns of the following customers:

Customer	Filing Year	Fictitious Schedule C Loss
Customer 1	2024	\$64,118
	2025	\$70,329
Customers 2 and 3	2023	\$63,312
	2024	\$64,456
Customer 4	2023	\$29,094
	2024	\$45,682
Customer 5	2023	\$38,290
	2024	\$12,903
	2023	\$54,808

Customers 6 and 7	2024	\$47,698
Customers 8 and 9	2023	\$21,976
	2024	\$26,215
Customer 10	2024	\$23,344

29. The customers listed in the table above did not incur the reported losses or even operate Schedule C businesses:

a. Customer 1: Defendant prepared Customer 1's 2023 and 2024 returns and claimed fabricated business expenses on the Schedules C included with the returns to produce losses of \$64,118 and \$70,329 without Customer 1's knowledge. The bogus expenses consisted of depreciation on Customer 1's car and house for a fictitious "real estate and nurse business." But Customer 1 never had a business.

b. Customers 2 and 3: Defendant prepared Customer 2 and Customer 3's 2022 and 2023 joint federal income tax returns and claimed fabricated business expenses on the Schedule C included with the returns to produce losses of \$63,312 and \$64,456 without Customer 2 and Customer 3's knowledge. The bogus expenses consisted of depreciation on Customer 2 and 3's car for a fictitious real estate business. Customers 2 and 3 never operated a business, and Defendant never asked them about business activities.

c. Customer 4: Defendant prepared Customer 4's 2022 and 2023 returns and claimed fabricated business expenses on the Schedule C included with those returns to produce losses of \$29,094 and \$45,682 without Customer 4's knowledge. The bogus expenses consisted of depreciation on Customer 4's car, personal expenses, home insurance, and repairs and maintenance for a non-existent "server and real estate" business in 2022 and 2023. Customer 4 did not operate a business in either year.

d. Customer 5: Defendant prepared Customer 5's 2022 and 2023 returns and claimed fabricated business expenses on the Schedules C included with those returns to produce losses of \$38,290 and \$12,903 without Customer 5's knowledge. Customer 5 did not operate a business. Customer 5's only income sources were his pension, retirement account, and social security reported on Forms 1099.

e. Customers 6 and 7: Defendant prepared Customer 6 and Customer 7's 2022 and 2023 joint federal income tax returns and claimed fabricated business expenses on the Schedule C included with those returns without Customer 6 and Customer 7's knowledge. Customer 6 and Customer 7 are both W2 employees. Despite Customer 6 and Customer 7 providing Defendant with their W2s, Defendant prepared a Schedule C for a fictitious real estate business on which he claimed fabricated expenses to generate losses of \$54,808 and \$47,698 to reduce their taxable income.

f. Customers 8 and 9: Defendant prepared Customer 8 and Customer 9's 2022 and 2023 joint federal income tax returns and claimed fabricated business expenses on the Schedules C included with those returns to produce losses of \$21,976 and \$26,215 without Customer 8 and Customer 9's knowledge. Defendant claimed personal expenses such as electric bills, and health and homeowner's insurance as purported business expenses of a fictitious real estate business. But Customer 8 and 9 did not have a business, and they did not know where the Schedule C income came from.

g. Customer 10: Defendant prepared Customer 10's 2023 return and claimed fabricated business expenses on the Schedule C included with the return to produce a loss of \$23,244 without Customer 10's knowledge. Defendant claimed depreciation expenses and personal expenses, such as repairs and maintenance, taxes, and mortgage interest, for

a fictitious real estate business. Customer 10 did not have a real estate business, and was not aware a business was claimed on her return.

30. By falsely claiming fictitious and exaggerated expenses to generate Schedule C losses, Defendant improperly reduced his customers' taxable income and claimed inflated tax refunds on his customers' returns.

HARM CAUSED BY DEFENDANT'S CONDUCT

31. Defendant's pattern of preparing returns that understated his customers' taxes and overstated their refunds through the scheme described above resulted in the loss of significant tax revenue to the United States, which the IRS estimates at over \$10 million for tax year 2023 and \$6 million for tax return 2024.

32. In many instances, Defendant's fraudulent understatement of his customers' taxable income and overstatement of his customers' refunds and credits caused the United States to issue refunds that the customers were not entitled to receive.

33. Along with the lost tax revenue, the United States must bear the substantial cost of examining returns Defendant prepares and collecting the understated liabilities from his customers.

34. Defendant's illegal conduct also harms honest tax return preparers because, by preparing tax returns that unlawfully inflate his customers' refunds, Defendant has a competitive advantage over tax return preparers who prepare returns in accordance with the law. Customers who are satisfied with tax refunds they receive are often unaware of Defendant's illegal return preparation practices and return to him for subsequent tax seasons.

35. Defendant's actions further undermine confidence in the federal income tax system. Defendant's customers trust – and pay – him to prepare honest returns. Defendant

betrays that trust and harms his customers, who must foot the bill for the deficiencies, and potentially, interest and penalties resulting from his conduct.

36. Finally, Defendant's activities encourage noncompliance with the internal revenue laws by failing to confirm with his customers that their returns honestly and accurately reflect the information they provided.

**COUNT I: INJUNCTION UNDER 26 U.S.C. § 7407 FOR CONDUCT SUBJECT TO
PENALTY UNDER 26 U.S.C. § 6694**

37. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, inter alia, the following:

a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund or credit due to an unreasonable position that the preparer knew or should have known was unreasonable.

b. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund or credit due to willful or reckless conduct; and

c. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

38. For a court to issue such an injunction, the court must find that:

- a. The tax return preparer engaged in the prohibited conduct; and
- b. Injunctive relief is appropriate to prevent the recurrence of such conduct.

39. If a tax return preparer's conduct is continual or repeated and the court finds that a narrower injunction would not be sufficient to prevent the preparer's interference with the proper administration of the internal revenue laws, the court may permanently enjoin the person from acting as a tax return preparer. *See* 26 U.S.C. § 7407(b).

40. Defendant has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing returns that understate his customers' tax liabilities and overstate their refunds. As stated above, Defendant prepared returns for customers that claim fabricated business losses to understate his customers' tax liabilities and/or overstate his customers' tax refunds or credits. Defendant has done so with the knowledge that the positions he took on the returns were unreasonable and lacked substantial authority. Defendant thus engaged in conduct subject to penalty under 26 U.S.C. § 6694(a).

41. Additionally, Defendant has engaged in conduct subject to penalty under 26 U.S.C. § 6694(b) by willfully understating his customers' liabilities, overstating their refunds, and acting with a reckless and intentional disregard of rules and regulations by preparing Schedules C for fictitious businesses to generate fabricated losses. Indeed, the IRS previously penalized Defendant for his willful understatement of his customers' tax liabilities.

42. Defendant's conduct substantially interferes with the administration of the internal revenue laws. Injunctive relief is necessary to prevent this misconduct because, absent an injunction, Defendant is likely to continue preparing false federal income tax returns.

43. A narrower injunction would be insufficient to prevent Defendant's interference with the administration of the internal revenue laws. Defendant prepares returns understating his customers' liabilities and overstating their refunds and credits through a scheme that reports false information on his customers' tax returns. In addition, the IRS may not yet have identified all of

the schemes used by Defendant to understate liabilities and overstate refunds. Failure to permanently enjoin Defendant will require the IRS to spend additional resources to uncover all the future schemes. The harm resulting from these schemes includes both the expenditure of these resources and the revenue loss caused by the improper deductions Defendant claims on returns he prepares. Accordingly, only a permanent injunction is sufficient to prevent future harm. Defendant should be permanently enjoined from acting as a tax return preparer.

COUNT II: INJUNCTION UNDER 26 U.S.C. § 7408 FOR UNLAWFUL INTERFERENCE WITH ENFORCEMENT OF INTERNAL REVENUE LAWS

44. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701.

45. Section 6701 of the Internal Revenue Code penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability.

46. Defendant has engaged in conduct subject to penalty under 26 U.S.C. § 6701 by preparing income tax returns that claim credits and deductions that they knew to be improper, false, and/or inflated.

47. Defendant's repeated actions fall within 26 U.S.C. § 7408, and injunctive relief is appropriate to prevent reoccurrence of this conduct.

48. If Defendant continues to act as a tax return preparer, his conduct will result in irreparable harm to the United States, and the United States with no adequate remedy at law.

49. Defendant's conduct has caused, and will continue to cause, substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. The IRS will have to devote substantial and unrecoverable time and resources auditing his customers

individually to detect understated liabilities and overstated refund claims unless the Court enjoins Defendant's activities.

50. The detection and audit of erroneous tax credits and deductions claimed on returns prepared by Defendant would be a significant burden on IRS resources.

COUNT III: INJUNCTION UNDER 26 U.S.C. § 7402 FOR UNLAWFUL INTERFERENCE WITH THE ENFORCEMENT OF INTERNAL REVENUE LAWS

51. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

52. Defendant has repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

53. If Defendant continues to act as federal tax return preparer, his conduct will result in irreparable harm to the United States, and the United States with no adequate remedy at law.

54. Defendant's conduct has caused and will continue to cause tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Moreover, unless Defendant is enjoined from preparing returns, the IRS will have to devote substantial and unrecoverable time and resources auditing his customers individually to detect understated liabilities and overstated refund and credit claims.

55. The detection and audit of erroneous tax credits and deductions claimed on returns prepared by Defendant would be a significant burden on IRS resources.

56. Injunctive relief is appropriate because any harm to Defendant caused by an injunction preventing him from continuing his illegal schemes is substantially outweighed by the harm he causes to the United States and to the public. Further, an injunction stopping Defendant's illegal activity is in the public interest.

COUNT IV: DISGORGEMENT OF ILL-GOTTEN PROFITS UNDER 26 U.S.C. § 7402(a)

57. Section 7402(a) of the Internal Revenue Coded authorizes a court to issue orders of injunction as may be necessary or appropriate to enforce the internal revenue laws.

58. Defendant's conduct substantially interferes with the enforcement of the internal revenue laws. Specifically, Defendant's conduct has caused the United States to issue tax refunds to individuals who were not entitled to receive them. As alleged above, Defendant prepares Schedules C for fictitious businesses to claim bogus losses that reduce his customers' taxable income and inflate his customers' tax refunds. Thus, without Defendant's conduct, the United States would not have issued these bogus refunds.

59. Defendant unjustly profits from his misconduct at the expense of the United States. He attracts customers and gains fees by filing fraudulent returns that deduct fictitious expenses they did not incur.

60. Defendant is not entitled to these ill-gotten gains. Using its broad authority under Section 7402(a), the Court should order Defendant to disgorge to the United States the unlawful profits he obtained for preparing federal tax returns that make grossly incompetent, negligent, reckless, and fraudulent claims.

RELIEF SOUGHT

WHEREFORE, the United States respectfully requests that the Court:

A. Find that Defendant has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;

B. Find that Defendant has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6700 and 6701 and that injunction relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. Find that Defendant repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct;

D. Permanently enjoin Defendant and any other person working in concert or participation with him from directly or indirectly:

- i. Preparing, directing, or assisting in the preparation of federal tax returns, amended returns, and other tax-related documents and forms, including any electronically-submitted tax returns or tax-related documents, for any entity or person other than himself;
- ii. 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 himself;
- iii. Owning, operating, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax preparation;
- iv. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any Preparer Tax Identification Numbers (“PTIN(s)”) and Electronic Filing Identification Numbers (“EFIN(s)”);

- v. Transferring, selling, or assigning his customer list and/or other customer information;
- vi. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- vii. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promotion of any false tax schemes.

E. Require Defendant, by injunction and order, to at his own expense and within the times specified below:

- i. Send by certified mail, return receipt requested, to each person for whom Defendant prepared federal tax returns or any other federal tax forms after January 1, 2023, within 30 days of entry of the final injunction in this action: (a) a copy of the final injunction entered against Defendant in this action; and (b) a copy of the Complaint setting forth the allegations as to how Defendant fraudulently prepared federal tax returns.
- ii. Turn over to the United States copies of all returns and claims for refund that Defendant prepared after January 1, 2023, within 30 days of entry of the final injunction in this action;
- iii. Provide the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom Defendant prepared tax returns, other tax forms, or claims for refund after January 1, 2023, within 30 days of entry of the final injunction in this action, regardless of the PTIN or EFIN used;

- iv. Prominently post, within 10 days of entry of the final injunction in this action, in Defendant's place of business where they prepared tax returns and any other locations: a statement, to be approved by the United States that he has been enjoined from the preparation of tax returns;
- v. Post for two years and in a prominent location, on all social media accounts and websites Defendant uses to advertise their tax preparation services: a statement that they have been enjoined from the preparation of tax returns, a copy of the injunction, and a hyperlink to any press release regarding the injunction that the Department of Justice may issue;
 - i. Deliver a copy of the injunction to any employees, contractors, any other individuals preparing tax returns on behalf of Defendant, and all vendors of Defendant, including tax preparation software companies, within 30 days of entry of the final injunction in this action;
- F. Order, without further proceedings:
 - i. The immediate revocation of any and all PTINs and EFINs held by, assigned to, or within the control of Defendant issued pursuant to 26 U.S.C. § 6109; and
 - ii. That Defendant cease using and not use in the future any other PTINs or EFINs;
- G. Specifically allow the United States to monitor Defendant's compliance with the injunction through formal and informal discovery, including but not limited to, requests for the production of documents, interrogatories, and depositions in accordance with the Federal Rules of Civil Procedure;
- H. Enter an order informing Defendants that their failure to comply with the injunction may result in sanctions of civil and/or criminal contempt, including but not limited to:

- i. Disgorgement of fees for returns prepared in violation of the injunction;
 - ii. Reimbursement to the United States of all costs associated with enforcing the injunction;
 - iii. Seizure of items with returns being prepared, including computers;
 - iv. Daily fines during non-compliance;
 - v. Barring access to location(s) at which returns are being prepared in violation of the injunction, including permitting the United States to change the locks at any location at which returns are prepared in violation of the injunction to prevent employees and customers from entering the location; and
 - vi. Appointment of a receiver to take possession of any business at which Defendant prepares returns in violation of this injunction and the assets of said business and to sell the business and its assets to pay any civil compensatory sanctions imposed on Defendant.
- I. After a period of discovery to determine an appropriate amount of disgorgement, order Defendant to disgorge their ill-gotten gains to the United States
- J. Retain jurisdiction over Defendant and this action to enforce any permanent injunction entered; and
- K. Award the United States its costs incurred in connection with this action, along with such other relief as justice requires.

Dated: April 2, 2026

Respectfully Submitted

BRETT A. SHUMATE
Assistant Attorney General

JOSHUA WU
Deputy Assistant Attorney General,
Tax Litigation Branch

Malcolm M. Murray
MALCOLM M. MURRAY
PA Bar # 317831 | Special Bar # A5502930
Trial Attorney, Tax Litigation Branch
Civil Division, U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
202-307-6499 (v) | 202-514-4963 (f)
Malcolm.Murray@usdoj.gov

and

Of counsel:

JASON A. REDING QUIÑONES
United States Attorney
Southern District of Florida