

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 6:16-cv-639-Orl-41DCI

**PATRICK CLARKE, TAX MD, INC.,
RUBY RODRIGUEZ and V.I.P. TAX
SERVICES, INC.,**

Defendants.

ORDER

THIS CAUSE is before the Court on the United States and Defendant Patrick Clarke's Stipulation for Entry of Order of Disgorgement and Final Judgment Against Patrick Clarke ("Stipulation," Doc. 87). In accordance with the Stipulation, the Court will direct the Clerk to enter final judgment in favor of the United States and enter an order of disgorgement.

This suit was initiated when the United States filed the Complaint (Doc. 1), seeking a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against Patrick Clarke and an order of disgorgement under 26 U.S.C. § 7402. The United States alleges, in part, that Patrick Clarke has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701 as well as conduct that interferes with the administration of the internal revenue laws. On October 26, 2017, the parties filed a Stipulation for Entry of Order of Permanent Injunction (Doc. 78). On November 13, 2017, the Court entered an Order of Permanent Injunction against Patrick Clarke; Tax MD, Inc.; Ruby Rodriguez; and V.I.P Tax Services, Inc. (Doc. 82).

Patrick Clarke has waived the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consented to the entry of an order of

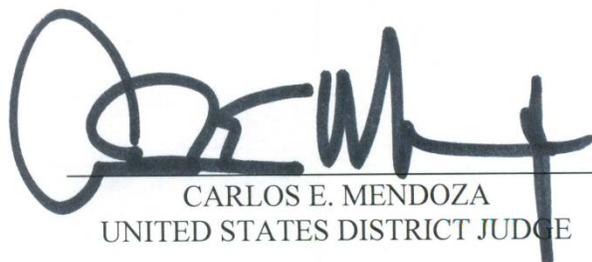
disgorgement and final judgment, and agreed to be bound by its terms. This judgment and Order constitutes the final judgment against Patrick Clarke in this civil action, and he waives the right to appeal from this judgment.

This judgment and Order neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings nor precludes Patrick Clarke from contesting his liability or guilt in any other matter or proceeding.

Based on the foregoing and the Stipulation filed by the parties, it is **ORDERED** and **ADJUDGED** as follows:

1. The United States and Defendant Patrick Clarke's Stipulation for Entry of Order of Disgorgement and Final Judgment Against Patrick Clarke (Doc. 87) is **GRANTED**.
2. The Clerk is directed to enter judgment in favor of the United States and against Patrick Clarke in the amount of \$500,000 on the United States' claim for disgorgement of the proceeds that Patrick Clarke received for the preparation of tax returns.

DONE and **ORDERED** in Orlando, Florida on April 16, 2018.



CARLOS E. MENDOZA
UNITED STATES DISTRICT JUDGE

Copies furnished to:

Counsel of Record