

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 parties' Stipulation for Entry of Order of Permanent Injunction Against Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. ("Stipulation," Doc. 78). The Court enters this order of permanent injunction in accordance with the Stipulation.

The United States has filed a Complaint (Doc. 1) in which it seeks a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. The United States alleges, in part, that Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701, and fraudulent or deceptive conduct that interferes with the administration of the internal revenue laws. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. have 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 this Order, and agreed to be bound by its terms. This Order resolves only the United States' claims for injunctive relief under 26 U.S.C. §§ 7402, 7407, and 7408 and does not address

or resolve the United States' remaining claims in this case seeking an order of disgorgement under 26 U.S.C. § 7402. No provision in this Order or the fact that Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. have agreed to it constitutes an admission by them. This Order of Permanent Injunction constitutes the final judgment against Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. on the United States' claims for injunctive relief under 26 U.S.C §§ 7402, 7407, and 7408, and they have waived their right to appeal the Order of Permanent Injunction.

This Order resolves only the claims for injunctive relief in this case and will not constitute an admission of wrongdoing that may be used against Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. on the remaining claims for disgorgement in this case. This Order neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. from contesting their liability or guilt in any other matter or proceeding. The Court retains jurisdiction over this matter for the purpose of implementing and enforcing the Order of Permanent Injunction and, if Clarke, Tax MD, Inc., Rodriguez, or V.I.P. Tax Services, Inc. violates it, they may be subject to civil and criminal sanctions for contempt of court.

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

1. Patrick Clark, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., and all those in active concert or participation with them, shall be permanently enjoined from:

- a. acting as federal tax return preparers 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;
 - b. owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
 - c. training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
 - d. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code (26 U.S.C.);
 - e. maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
 - f. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
2. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. shall immediately and permanently close all tax return preparation stores that they own directly or through Tax MD, Inc., V.I.P. Tax Services, or any other entity and doing business under any name;
 3. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. are prohibited, either directly or through any entity, from assigning, transferring, or

selling any franchise agreement, independent contractor agreement, or employment contract related to Tax MD, Inc., V.I.P. Tax Services, or any tax return preparation business to which they or any entity under their control is a party;

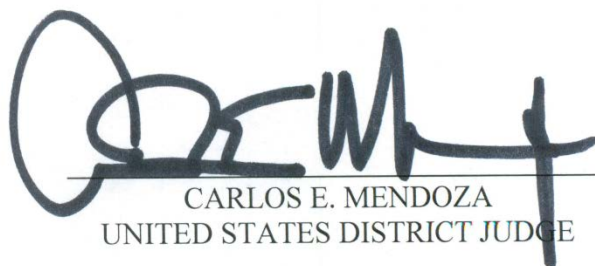
4. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. are prohibited from: (1) selling to any individual or entity a list of customers or any other information pertaining to customers for whom Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., and any entity, business, or name through which Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., or those acting at their direction, have at any time since 2013 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, General Sales Manager, District Sales Manager, manager, tax return preparer, employee, or independent contractor of Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., and any entity, business, or name through which Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. prepare tax returns or own or operate a tax return preparation business, a list of customers or any other information pertaining to customers for whom Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., and any other entity, business, or name through which Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., or those acting at their direction, have at any time since 2013 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to any entity, business, or name through which Patrick Clarke, Tax MD, Inc., Ruby

Rodriguez, and V.I.P Tax Services, Inc., or those acting at their direction, have at any time since 2013 prepared a tax return;

5. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. shall produce to counsel for the United States, within thirty days of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc., and their managers, employees, and tax return preparers that prepared federal tax returns or claims for a refund for tax years beginning in 2013 and continuing through the date of this Order;
6. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. shall produce to counsel for the United States, within thirty days of this Order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. from 2013 to the date of this Order;
7. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. shall provide a copy of this Order, by email or other means, to all principals, officers, managers, franchisees, employees, and independent contractors of Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. within fifteen days of this Order and provide to counsel for the United States within thirty days of this Order a signed and dated acknowledgment of receipt of the Court's order for each person whom Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. provided a copy of this Order;

8. Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. shall, within fifteen days of entry of this Order, provide notice of the Court's order to the public, in a statement approved by the Court or counsel for the United States, via publication in newspapers of general circulation in Orlando, Florida; Tampa, Florida; Miami, Florida; Greensboro, North Carolina; Winston-Salem, North Carolina; and Charlotte, North Carolina;
9. Until and upon the entry of a final judgment on all claims that the United States has asserted in this case, the Court shall retain jurisdiction over Patrick Clarke, Tax MD, Inc., Ruby Rodriguez, and V.I.P Tax Services, Inc. and over this action to enforce this Order of Permanent Injunction entered against them; and
10. The United States shall be entitled to conduct discovery to monitor Patrick Clarke's, Tax MD, Inc.'s, Ruby Rodriguez's, and V.I.P Tax Services, Inc.'s compliance with the terms of this Order of Permanent Injunction entered against them.

DONE and ORDERED in Orlando, Florida on November 13, 2017.



CARLOS E. MENDOZA
UNITED STATES DISTRICT JUDGE

Copies furnished to:

Counsel of Record