

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

UNITED STATES OF AMERICA,)	
)	Case No. 1:18-cv-24050
Plaintiff,)	
)	
v.)	
)	
GEORGINA GONZALEZ,)	
GEORGINAGONZALEZLLC,)	
IDEAL TAX PROS LLC, and)	
TRINITY TAX SERVICE LLC,)	
)	
Defendants.)	
_____)	

**UNITED STATES' COMPLAINT FOR PERMANENT INJUNCTION
AND OTHER RELIEF**

The United States of America, for its complaint against Georgina Gonzalez, GeorginagonzalezLLC, Ideal Tax Pros LLC, and Trinity Tax Service LLC ("the Defendants") alleges the following:

1. This is a civil action brought by the United States under 26 U.S.C. §§ 7402, 7407, and 7408 to enjoin Georgina Gonzalez, GeorginagonzalezLLC, Ideal Tax Pros LLC, Trinity Tax Service LLC, and anyone in active concert or participation with them, 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. preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- c. 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;

- d. training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- e. maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- f. 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; and
- g. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

2. This action also seeks, under 26 U.S.C. § 7402, an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Pros LLC, and Trinity Tax Service LLC to disgorge to the United States the gross receipts that Gonzalez, GeorginagonzalezLLC, Ideal Tax Pros LLC, and Trinity Tax Service LLC received (in the form of tax preparation fees) for the preparation of federal tax returns.

Authorization

3. This action has been requested and authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408.

Jurisdiction and Venue

4. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

5. Venue is proper in this Court under 28 U.S.C. § 1391(b) because Gonzalez resides in this judicial district, Gonzalez is an officer of GeorginagonzalezLLC, Ideal Tax Pros LLC, and

Trinity Tax Service LLC, which have their principal places of business within this district, and a substantial part of the activities giving rise to this suit occurred in this judicial district.

Defendants

6. Georgina Gonzalez resides in Miami, Florida. Gonzalez has been preparing tax returns for others since at least 2013. Gonzalez began training at LBS Tax Services to become a tax return preparer in 2012.

7. On or about November 12, 2013, Gonzalez incorporated GeorginagonzalezLLC in Florida. Gonzalez was named the sole managing member/manager (listed as “MGRM”) of GeorginagonzalezLLC, and is the registered agent.

8. On or about May 12, 2014, Gonzalez incorporated Ideal Tax Pros LLC in Florida. Gonzalez is the sole person authorized (listed as “CEO”) to manage Ideal Tax Pros LLC, and is the registered agent.

9. On or about January 9, 2018, Gonzalez incorporated Trinity Tax Service LLC in Florida. Gonzalez is the sole person authorized (listed as “CEO”) to manage Trinity Tax Service LLC, and is the registered agent.

10. Georgina Gonzalez prepares tax returns for compensation. In addition to personally preparing tax returns for compensation, Georgina Gonzalez, as the sole owner of GeorginagonzalezLLC, Ideal Tax Pros LLC, and Trinity Tax Service LLC, manages and/or employs individuals who prepare tax returns for compensation.

Background

11. LBS Tax Services (“LBS”) began in 2008 as a tax return preparation business in Orlando, Florida operated by Walner Gachette. In 2011, Gachette began franchising the LBS name through Loan Buy Sell, Inc., a corporation organized in the State of Florida, to his

employees in order to broaden his revenue base. In 2012, Gonzalez responded to a Craigslist advertisement looking to hire tax return preparers for LBS, and was subsequently hired by LBS. In 2013, Gonzalez began working at LBS as a tax return preparer at the LBS tax return preparation store in Homestead, Florida. While working at LBS, Gonzalez learned how to prepare tax returns in an improper manner to generate bogus refunds (such as preparing tax returns making false claims on Forms Schedule A and C and claiming falsely inflated or fabricated Earned Income Tax Credits). In 2016, the United States District Court for the Middle District of Florida enjoined Gachette from preparing federal tax returns and owning, operating, and franchising a tax preparation business. *See United States v. Walner Gachette*, 6:14-cv-1539 (M.D. Fla.).

12. In 2014, Gonzalez was promoted to District Sales Manager. She prepared returns at and managed the Homestead, Florida store, now known as Tax Giant and owned by Demetrius Scott. In 2016, the United States District Court for the Middle District of Florida enjoined Scott from preparing federal tax returns and owning, operating, and franchising a tax preparation business. *See United States v. Demetrius Scott*, 6:14-cv-1535 (M.D. Fla.).

13. In 2015, Gonzalez continued to work at the store located in Homestead, Florida. Although the store was still called Tax Giant, Gonzalez and other preparers filed 1,192 tax returns using the Electronic Filing Identification Number (“EFIN”) assigned to GeorginagonzalezLLC.

14. In 2016, Gonzalez managed tax preparation stores in South Carolina named Tax Giant and Tax Office. In this position, Gonzalez worked as an Area Manager, and her duties included training employees how to prepare tax returns. Gonzalez did not identify herself as the paid preparer on any tax returns prepared in 2016.

15. In 2017, a Tax Office store in Augusta, Georgia submitted tax returns to the IRS using the EFIN assigned to Ideal Tax Pros LLC. Gonzalez is listed as the Principal, Responsible Officer, and Primary Contact authorized to use the EFIN in Ideal Tax Pros LLC's EFIN application. Gonzalez did not identify herself as the paid preparer on any tax returns prepared in 2017.

16. In 2018, Gonzalez owned and operated her own tax preparation business through Trinity Tax Service LLC, located in Cutler Bay, Florida. In operating Trinity Tax Service LLC, Gonzalez prepared tax returns for compensation, but did not identify herself as the paid preparer on the tax returns she prepared.

The Defendants' Activities

17. The Defendants prepare tax returns to generate bogus refunds for customers, enabling the Defendants to charge exorbitant fees and maximize profits at the expense of the United States Treasury.

18. Many of the Defendants' customers earn low to moderate incomes and lack knowledge regarding tax law and tax return preparation. Customers often have no knowledge that the Defendants have prepared and filed false tax returns on their behalf. For others, the Defendants mislead customers about what can "legally" be claimed on their tax returns, particularly with respect to various credits and deductions, and by promising customers thousands of dollars of (illegal) refunds to convince them to have the Defendants prepare their tax returns.

19. The Defendants make false claims on tax returns, particularly on the forms attached to those returns, in order to improperly increase customers' refunds. After completing the returns, the Defendants falsely tell the customers that these forms legally increased the

customers' refunds, and charge higher (and often undisclosed) fees due to the additional forms and the higher refund that the Defendants claimed. The Defendants charge customers fees for preparing the return, fees for each tax form attached to the return, and fees for filing the return. These fees are all deducted from the customer's tax refund, often without the customer being told the amount that the Defendants actually charged for preparing the tax return.

20. The Defendants request on customers' tax returns a refund amount that is not based on the customers' actual income, expenses, deductions, and applicable qualifying credits. Instead, the refund is based on fabricated income, expenses, deductions, and credits reported by the Defendants.

21. The Defendants engage in unlawful tax return preparation practices including:

- a. Making false claims for the Earned Income Tax Credit;
- b. Circumventing due diligence requirements in order to unlawfully maximize the Earned Income Tax Credit;
- c. Fabricating businesses and related business income and expenses;
- d. Fabricating itemized deductions;
- e. Claiming education credits to which their customers are not entitled;
- f. Fabricating household help income;
- g. Charging deceptive and unconscionable fees;
- h. Failing to provide customers with a copy of the completed tax return; and
- i. Failing to identify the actual paid preparer of the tax return.

**Phony Claims for the Earned Income Tax Credit and Failure to Comply with
Due Diligence Requirements**

22. The Defendants prepare tax returns that include fraudulent claims for the Earned Income Tax Credit ("EITC") based on fabricated income and/or business expenses.

23. The EITC is a refundable tax credit available to certain low-income working people. The amount of the credit is based on the taxpayer's income, filing status, and claimed number of dependents. Because the EITC is a refundable credit, claiming an EITC can, in certain circumstances, reduce a taxpayer's federal tax liability below zero, entitling the taxpayer to a payment from the U.S. Treasury.

24. Due to the method used to calculate the EITC, an individual can claim a larger EITC by claiming multiple dependents and, for certain income ranges, individuals with higher earned income are entitled to a larger credit than those with lower earned income. The amount of the credit increases as income increases between \$1 and a set income amount, and decreases as income increases beyond another higher set income amount. For example, in tax year 2014 the maximum EITC was \$6,143 and was available to eligible individuals with three dependent children who earned income between \$13,650 and \$17,830. Some tax preparers who manipulate reported income to maximize the EITC refer to this range of earned income corresponding to a maximum EITC as the "sweet spot" or "golden range."

25. Because of the way the EITC is calculated, reporting more income, up to a certain point, allows customers to receive a larger refundable credit. Similarly, claiming losses to offset higher income to decrease the total reported income and to fall within the "sweet spot" allows customers to claim a larger refundable credit.

26. The Defendants falsify information to claim the maximum EITC for customers. For example, to bring the customer's reported earned income within the "sweet spot" for the EITC, and depending on a customer's actual income, the Defendants inflate or fabricate business income reported on a Form 1040 Schedule C, "Profit or Loss from Business (Sole Proprietorship)" (used to report income and expenses from a sole proprietorship), in order to

fraudulently increase customers' reported earned income, or claim bogus Schedule C expenses to fraudulently decrease customers' reported earned income.

27. The Defendants also report bogus "Household Help" income ("HSH") on their customers' tax returns to falsely report earned income that improperly enables the customer to claim the EITC. As with reporting fabricated income on a Form Schedule C, reporting this fabricated HSH income enables the Defendants to falsely claim the EITC on customers' tax returns.

28. Because of the potential for abuse in claiming the EITC, Congress has authorized the Secretary of the Treasury to impose "due diligence" requirements on federal tax return preparers claiming the EITC for their customers. These "due diligence" requirements obligate the tax return preparer to make "reasonable inquiries" to ensure the customer is legitimately entitled to the EITC. The tax return preparer may not ignore the implications of information furnished to (or known by) the tax return preparer, and the tax return preparer must make reasonable inquiries if a reasonable and well-informed tax return preparer knowledgeable in the law would conclude that the information furnished to the tax return preparer appears to be incorrect, inconsistent, or incomplete. Tax return preparers must also document their compliance with these requirements and keep that documentation for three years.

29. The Defendants fail to comply with the due diligence requirements. The Defendants show an intentional disregard for the tax laws and in particular for the due diligence requirements.

Fabricated Schedule C Business Income and Expenses

30. The Defendants prepare tax returns reporting non-existent businesses on bogus Forms Schedule C. On some of these returns, the Defendants report substantial business income,

but little or no expenses. On other returns, the Defendants report substantial expenses, but little or no income. The determining factor is whether the tax return preparer needs to inflate a customer's income (or create income when the customer has none) to bring the reported income within the EITC "sweet spot," or to lower the taxable income of a customer who has actual income (such as wages reported on a W-2) in order to either bring the income within the EITC "sweet spot," or simply to create a phony business loss to offset the customer's wages and falsely or fraudulently reduce the customer's income tax liability. Hobby losses are not deductible as Schedule C losses.

Customer 1

31. For example, Customer 1 ("C1") of Homestead, Florida had her 2017 tax return prepared at the Trinity Tax store in Cutler Bay, Florida. Although another preparer is listed as the preparer on the tax return, Gonzalez prepared the tax return.

32. C1 gave Gonzalez three Forms W-2, totaling \$52,510 in income earned during 2017. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C1 owned and operated an "It Tech" business that incurred a \$20,262 loss in 2017. But C1 did not own a business in 2017 and Gonzalez did not ask C1 if she earned any non-W-2 income in 2017. Gonzalez falsely claimed that C1's fabricated IT Tech business had \$3,888 in gross receipts or sales against \$1,970 in office expenses, \$3,880 in travel expenses, and \$18,300 in other expenses (which included \$2,771 for "communication," \$1,920 for "data," \$1,335 for "laptop," \$800 for "iPad," \$2,997 for "business wear," \$4,190 for "gas," \$3,627 for "medical," and \$660 for "medication"). By reporting this fabricated loss, Gonzalez fraudulently reduced C1's total income and allowed Gonzalez to claim a bogus refund of \$7,251 for C1.

33. Gonzalez did not ask C1 any questions about self-employment. C1 did not tell Gonzalez about any self-employment income or expenses and she was unaware that they were reported on her tax return. Instead, Gonzalez asked C1 if she had any hobbies and C1 informed Gonzalez that she played video games. Gonzalez told C1 that she could deduct her recreation expenses. Gonzalez did not provide C1 with a copy of the Schedule C that she prepared for C1.

34. Gonzalez charged C1 \$975 to prepare C1's 2017 tax return.

Customer 2

35. Customer 2 ("C2") of Miami, Florida, had her 2017 tax return prepared at the Trinity Tax store in Cutler Bay, Florida. Although another preparer is listed as the preparer on the tax return, Gonzalez prepared the tax return.

36. C2 gave Gonzalez three Forms W-2, totaling \$30,109 in income earned during 2017. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C2 owned and operated a "Driver" business that incurred a \$14,049 loss in 2017. But C2 did not own a business in 2017 and Gonzalez did not ask C2 if she earned any non-W-2 income. Gonzalez falsely claimed that C2's fabricated Driver business had \$1,783 in gross receipts or sales against \$15,832 in other expenses (which included \$2,880 for "travel," \$2,750 for "medical," \$6,552 for "insurance," and \$3,650 for "vision."). By reporting this fabricated loss, Gonzalez fraudulently reduced C2's total income and allowed Gonzalez to claim a bogus refund of \$7,444 for C2.

37. Gonzalez did not ask C2 any questions about self-employment. C2 did not tell Gonzalez about any self-employment income or expenses and she was unaware that they were reported on her tax return.

Customer 3

38. Customer 3 (“C3”) of Miami, Florida, had his 2017 tax return prepared at the Trinity Tax store in Cutler Bay, Florida. Although another preparer is listed as the preparer on the tax return, Gonzalez prepared the tax return.

39. C3 gave Gonzalez five Forms W-2, totaling \$15,215 in income earned during 2017. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C3 owned and operated a “Design Caps” business that incurred a \$5,143 loss in 2017. C3 sold hats in 2017, making a small profit, and not losing any money. Gonzalez, though, falsely claimed that C3’s business had a loss of \$5,143: Gonzalez reported \$350 in gross receipts or sales against \$275 in advertising expenses, \$1,375 in office expenses, \$823 in supplies expenses, \$2,300 in travel expenses, and \$720 in utilities expenses. By reporting this fabricated loss, Gonzalez fraudulently reduced C3’s total income and allowed Gonzalez to claim a bogus refund of \$6,369 for C3.

40. C3 was unaware that the Schedule C losses were reported on his tax return.

41. Gonzalez did not provide C3 with a copy of his 2017 tax return.

Customers 4 and 5

42. Married Customers 4 and 5 (“C4 and C5”) of Miami, Florida had their 2013 tax return prepared at the Tax Giant store in Homestead, Florida. Gonzalez prepared the tax return.

43. C4 and C5 gave Gonzalez a Form W-2 and information regarding their dependents. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C4 owned and operated a “painting wall” business that incurred a \$14,652 loss in 2013. But C4 did not own a painting business in 2013 and Gonzalez did not ask C4 if he earned any non-W-2 income in 2013. Gonzalez falsely claimed that C4’s fabricated painting business had \$2,855 in gross receipts or sales against \$11,397 in car and truck expenses, \$2,980 in supplies, \$780 in

utilities, and \$2,350 in other expenses (uniforms). By reporting this fabricated loss, Gonzalez fraudulently reduced C4's and C5's total income and allowed Gonzalez to claim a bogus refund of \$9,409 for C4 and C5.

44. Gonzalez did not ask C4 and C5 any questions about self-employment. C4 and C5 did not tell Gonzalez about any self-employment income or expenses and were unaware that they were reported on their tax return.

Customer 6

45. Customer 6 ("C6") of Miami, Florida had his 2013 and 2014 tax returns prepared at the Tax Giant store in Homestead, Florida. Gonzalez prepared both returns.

46. For his 2014 tax return, C6 provided his Forms W-2. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C6 owned and operated a maintenance business that had a \$17,218 loss in 2014. C6 did not own a maintenance business in 2014 and C6 did not tell Gonzalez that he did. Gonzalez falsely claimed that C6 incurred \$4,379 in gross receipts or sales, \$575 in advertising expenses, \$8,542 in car and truck expenses, \$2,600 in insurance, \$1,925 in office expenses, \$2,277 in supplies, \$2,130 in travel, \$1,320 in utilities, and \$2,228 in other expenses (uniforms and tools). By reporting this fabricated loss, Gonzalez fraudulently reduced C6's total income, allowing Gonzalez to claim a bogus refund of \$3,865 for C6.

47. For his 2013 tax return, C6 provided his Forms W-2. On the Schedule C attached to the tax return, Gonzalez falsely claimed that C6 owned and operated a maintenance business that had a \$21,419 loss in 2013. C6 did not own a maintenance business in 2013 and C6 did not tell Gonzalez that he did. Gonzalez falsely claimed that C6 incurred \$873 in gross receipts or sales, \$14,100 in car and truck expenses, \$2,381 in supplies, \$985 in travel, \$1,200 in meals and entertainment, \$1,385 in utilities, and \$1,847 in other expenses (uniforms). By reporting this

fabricated loss, Gonzalez fraudulently reduced C6's total income and allowed Gonzalez to claim a bogus refund of \$3,432 for C6.

48. Gonzalez did not ask C6 any questions about self-employment. C6 did not tell Gonzalez about any self-employment income or expenses and was unaware that they were reported on his tax returns.

Bogus HSH Income

49. The Defendants also report bogus HSH income on their customers' tax returns to falsely report earned income that improperly enables the customer to claim the EITC. HSH is paid to individuals typically hired to perform household work, and these individuals are considered employees of the person for whom they perform the household work; the employer determines and controls the work performed by the individual. The individual receiving the income may be paid in cash or non-cash benefits, on an hourly, weekly, or monthly basis, for jobs such as babysitting, house cleaning, yard work, health care, or driving.

50. The Defendants report bogus HSH income on Line 7 of the Form 1040 income tax return. As with reporting fabricated income on a Form Schedule C, reporting this fabricated HSH income enables the Defendants to falsely claim the EITC on customers' tax returns.

Customer 7

51. For example, Customer 7 ("C7") of Homestead, Florida, had her 2013 and 2014 tax returns prepared at the Tax Giant store in Homestead, Florida. Gonzalez prepared the 2013 tax return. Another tax return preparer, who worked at the Tax Giant store managed by Gonzalez, prepared C7's 2014 tax return.

52. C7 did not work for anyone in 2013 or 2014 but Gonzalez claimed \$13,568 in HSH income on C7's 2013 tax return and the other preparer claimed \$11,553 in HSH income on

C7's 2014 tax return. By reporting this fabricated HSH in 2013, Gonzalez was able to claim an EITC of \$5,372, and thus claim a bogus refund of \$8,018 for C7. By reporting this fabricated HSH in 2014, the other preparer was able to claim an EITC of \$5,460, and thus claim a bogus refund of \$8,004 on behalf of C7.

53. C7 did not tell Gonzalez or the other preparer that she had HSH income and was unaware that it was reported on her 2013 and 2014 tax returns.

Bogus Schedule A Deductions

54. The Defendants prepare tax returns reporting bogus itemized deductions on Form Schedule A, "Itemized Deductions," to improperly or fraudulently reduce customers' taxable income.

55. For example, the Defendants prepare tax returns for customers that include Form 1040 Schedule A (Itemized Deductions) making false claims for purported unreimbursed employee business expenses. The Defendants often claim deductions for fabricated, fraudulently inflated, and/or non-qualifying business expenses, including for purported business miles driven by customers. In instances where customers do have actual qualifying expenses, such as for medical expenses or charitable contributions, the Defendants report a falsely inflated amount of the expense that the customer incurred, to improperly increase the tax refund claimed on the return.

Customer 8

56. For example, Customer 8 ("C8") of Homestead, Florida had her 2013 tax return prepared at the Tax Giant store in Homestead, Florida. Gonzalez prepared the tax return.

57. C8 gave Gonzalez her Forms W-2 (showing wages totaling \$48,763) and social security cards for herself and her dependent. On the Schedule A attached to the tax return,

Gonzalez falsely claimed that C8 incurred \$6,458 in medical and dental expenses, when in reality C8 only had \$200 in deductible medical expenses.

58. Gonzalez also fabricated unreimbursed employee business expenses totaling \$19,661 – over 40% of the wages that C8 received in 2013 – and reported these expenses on the customer's tax return. These phony expenses included \$11,364 in vehicle expenses from driving 17,082 business miles. By reporting these fabricated medical and dental expenses and business expenses, Gonzalez fraudulently reduced C8's taxable income, allowing Gonzalez to claim a bogus refund of \$8,791 for C8.

59. Gonzalez did not ask C8 about any expenses related to her jobs. C8 did not tell Gonzalez about any of these expenses and was unaware that they were reported on her tax return.

60. Gonzalez did not provide C8 with a copy of her 2013 tax return.

Bogus Education Credits

61. The Defendants also claim bogus education expenses and falsely claim refundable education credits, including the American Opportunity education credit, on customers' federal income tax returns. Unlike many tax credits, a refundable tax credit entitles qualifying taxpayers to receive refunds even if they have no tax liability. The Defendants claim false education credits on the tax returns of customers who did not attend college and had no qualifying education expenses, in order to reduce their customers' taxable income and generate a larger bogus refund.

Customer 1 (continued)

62. Gonzalez prepared C1's 2017 tax return, as discussed in paragraphs 31-34 above. In addition to falsely claiming expenses on her Form Schedule C, Gonzalez also claimed refundable education credits on behalf of C1 for 2017.

63. C1 did not attend college or incur any qualified education expenses in 2017. On her 2017 tax return, Gonzalez falsely claimed that C1 attended Miami-Dade College and incurred \$4,000 in adjusted qualified education expenses. By reporting these fabricated education expenses in 2017, Gonzalez claimed a \$1,000 credit on behalf of C1 and claimed a bogus refund of \$7,251.

Customer 2 (continued)

64. Gonzalez prepared C2's 2017 tax return, as discussed in paragraphs 35-37 above. In addition to falsely claiming expenses on her Form Schedule C, Gonzalez also claimed refundable education credits on behalf of C2 for 2017.

65. C2 did not attend college or incur any qualified education expenses in 2017. On her 2017 tax return, Gonzalez falsely claimed that C2 attended Everglades College and incurred \$4,000 in adjusted qualified education expenses. By reporting these fabricated education expenses in 2017, Gonzalez claimed a \$1,000 credit on behalf of C1 and claimed a bogus refund of \$7,444.

Customer 3 (continued)

66. Gonzalez prepared C3's 2017 tax return, as discussed in paragraphs 38-41 above. In addition to falsely claiming expenses on his Form Schedule C, Gonzalez also claimed refundable education credits on behalf of C3 for 2017.

67. C3 did not attend college or incur any qualified education expenses in 2017. On his 2017 tax return, Gonzalez falsely claimed that C3 attended Miami Dade College and incurred \$4,000 in adjusted qualified education expenses. By reporting these fabricated education expenses in 2017, Gonzalez claimed a \$1,000 credit on behalf of C3 and claimed a bogus refund of \$6,369.

Customer 6 (continued)

68. Gonzalez prepared C6's 2014 tax return, as discussed in paragraphs 45-48 above. In addition to falsely claiming expenses on his Form Schedule C, Gonzalez also claimed refundable education credits on behalf of C6 for 2014.

69. C6 did not attend college or incur any education expenses in 2014. On his 2014 tax return, Gonzalez falsely claimed that C6 attended Miami Dade College and incurred \$4,000 in adjusted qualified education expenses. By reporting these fabricated education expenses in 2014, Gonzalez claimed a \$1,000 credit on behalf of C6 and claimed a bogus refund of \$3,865.

Customer 7 (continued)

70. Gonzalez prepared C7's 2013 tax return, and another preparer prepared C7's 2014 tax return, as discussed in paragraphs 51-53 above. C1 did not attend college or incur any education expenses in 2013 and 2014. On her 2013 and 2014 tax returns, Gonzalez and the other preparer falsely claimed that C1 attended Miami Dade College and incurred \$4,000 in adjusted qualified education expenses each year. By reporting these fabricated education expenses in 2013, Gonzalez was allowed to claim a \$1,000 credit and a bogus refund of \$8,018 for C7. In 2014, the other preparer claimed a \$1,000 credit and a bogus refund of \$8,004 for C7.

Unconscionable and Undisclosed Fees

71. The Defendants charge unconscionably high fees to prepare tax returns, mostly through added fees. The Defendants charge these high fees to prepare and file false tax returns with unnecessary and bogus forms and schedules attached, when they should have honestly prepared a basic Form 1040 tax return. For example, Gonzalez attached a false Schedule C to C1's 2017 tax return for a business that C1 did not actually own, claiming a significant loss, and charged C1 \$975 to prepare the return.

72. The Defendants intentionally deceive customers regarding the fees charged for the preparation of tax returns. The Defendants often do not disclose the full amount of the fee.

73. The Defendants charge additional fees for each form and schedule (such as a Schedule C or a Form 8863 for an education credit) attached to the Form 1040 tax return. The Defendants charge separate fees for forms and schedules such as the electronic filing authorization (Form 8879) which is required for e-filing, the EITC qualifying child form (Schedule EIC), and the related EITC due diligence checklist (Form 8867), which must be completed in connection with a claim for the EITC. These fees result in a total tax return preparation fee much higher than the amount advertised.

74. The high fees charged (and the fee structure, which encourages the addition of unnecessary and often improper forms and schedules to the Form 1040) are a strong incentive for the Defendants to prepare and file false or fraudulent tax returns claiming excessive refunds based on bogus claims and associated forms and schedules.

75. Because the Defendants target low-income individuals, the high fees frequently can pose a significant financial hardship for customers. Customers may be required to pay back the improper refunds that they receive. Because the Defendants deduct their high fees directly from their customers' refunds, customers required to return these improper refunds to the government must also return the portion subtracted as fees. Thus, customers are then out-of-pocket the high fees that the Defendants charged.

76. The Defendants also routinely and intentionally fail to disclose to customers all fees charged. Customers are often surprised to learn that the refund requested on their return is hundreds of dollars more than the refund amount that they received after the fees were deducted.

77. The Defendants' fees are not paid by customers at the time of the preparation of their tax returns, but instead are subtracted from the customers' tax refund. By doing so, the Defendants are able to conceal from unsuspecting customers the actual amount that the customers pay to have their tax return prepared. Customers typically do not discover that the fees charged are much more than the customers anticipated for the preparation of their tax return until the customers receive a refund that is much less than quoted by the tax return preparer, after the Defendants subtracted their high fees.

78. The Defendants' practice of charging unconscionable and undisclosed fees interferes with the administration and enforcement of the Internal Revenue laws. Such behavior erodes consumer confidence in tax return preparers and dissuades taxpayers from seeking professional assistance with the preparation of their federal tax returns.

**Failure to Provide Customers with Copies of their Completed Tax Returns
in Violation of 26 U.S.C. § 6107(a)**

79. The Defendants fail to provide customers with copies of their completed tax returns. For example, Customers 1, 3, and 8 either did not receive a full copy of their tax return or any copy at all. The completed tax return, filed with the IRS, shows the refund that the Defendants are claiming for the customer. By giving a copy of a tax return to the customer, the customer is able to determine the amount of fees that the Defendants charged by subtracting the amount of the refund that the customer actually receives from the amount of the refund claimed on the tax return. The Defendants' failure to provide a copy of a customer's completed tax return is part of the strategy to conceal the actual fees from their customers.

80. Failing to provide a customer with a copy of the completed tax return violates 26 U.S.C. § 6107(a), which requires that a tax return preparer "shall furnish a completed copy of [a

tax return or claim for refund] to the taxpayer not later than the time such return or claim is presented for such taxpayer's signature.”

**Failure to Identify the Actual Preparer of Customers' Tax Returns
In Violation of 26 U.S.C. §§ 6695(b) and 6695(c)**

81. Gonzalez has prepared tax returns for customers on which she did not sign the returns or identify herself as the paid preparer. Instead, she prepared tax returns for customers and affixed other employees' identifying information to the return.

82. A tax return preparer who fails to sign a tax return that he or she prepares violates 26 U.S.C. § 6695(b). Similarly, a tax return preparer who fails to report the identifying number of the tax return preparer on the tax return violates 26 U.S.C. § 6695(c).

Harm Caused by the Defendants

83. The Defendants' preparation of false and fraudulent tax returns at their tax return preparation stores, false and misleading statements directed to customers and potential customers, and culture favoring ill-gotten profits over accuracy and integrity have harmed the public and the United States Treasury. These practices harm the public because the Defendants prepare false or fraudulent tax returns that understate their customers' correct income tax liabilities and illegally cause customers to incorrectly report their federal tax liabilities and underpay their taxes.

84. The Defendants' conduct (and that of their preparers) harms the United States Treasury by causing lost tax revenue.

85. The Defendants' customers have also been harmed because they relied on the Defendants and their tax preparation stores to prepare proper tax returns. Instead, customers' tax returns substantially understated their correct tax liabilities after paying high fees to have their

tax returns prepared. As a result, many customers, who are often low-income taxpayers, now face large income tax debts and may be liable for penalties and interest.

86. Customers are harmed by the high and frequently undisclosed fees tied to anticipated tax refunds. These fees are subtracted from the erroneous refunds that result from the false or fraudulent tax return preparation perpetrated by the Defendants. When the IRS conducts audits or examinations of customers and seeks repayment of these erroneous refunds, the customers are liable for the repayment of those refunds. Not only do customers face the hardship associated with repayment of erroneous refunds resulting from the Defendants' greed at others' expense, but customers may also have to repay the portion of the refund that the Defendants subtracted in fees. Customers may also have to pay additional fees to other tax return preparers to file amended tax returns to correct the false or fraudulent tax returns prepared and filed by the Defendants.

87. The Defendants' misconduct further harms the United States and the public by requiring the IRS to devote some of its resources to detecting their false claims on tax returns and assessing and collecting lost tax revenues from the Defendants' customers. Consequently, identifying and recovering all lost tax revenues resulting from the Defendants' activities may be impossible.

88. The Defendants' conduct also causes intangible harm to honest tax return preparers who unfairly lose business to the Defendants due to their willingness to break the law. Customers often have their returns prepared at the Defendants' tax preparation stores because they promise the maximum refund, and deliver by fabricating claims and deductions on customers' tax returns.

89. Finally, the Defendants' misconduct harms the public at large by undermining public confidence in the federal tax system and encouraging widespread violations of the internal revenue laws. Gonzalez herself prepared false returns and trained and managed preparers who prepared false returns over the past five years in three states.

90. The harm to the government and the public will continue, and likely increase, unless the Defendants are enjoined because – given the seriousness and pervasiveness of their illegal conduct – without an injunction, the Defendants are likely to continue preparing false and fraudulent federal income tax returns for customers. An injunction will serve the public interest because it will put a stop to the Defendants' illegal conduct and the harm that it causes the United States and its citizens.

Count I
Injunction under 26 U.S.C. § 7407

91. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from engaging in conduct subject to penalty under 26 U.S.C. § 6694 or § 6695. Additionally, if the court finds that a preparer has continually or repeatedly engaged in such conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

- a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a return preparer who prepares a return or claim for refund that contains an unreasonable position and the return preparer knew (or reasonably should have known) of the position;

- b. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which among other conduct, penalizes a return preparer who recklessly or intentionally disregards IRS rules or regulations;
- c. Engaging in conduct subject to penalty under 26 U.S.C. § 6695(g), which penalizes a return preparer who fails to comply with the statutory due diligence requirements;
- d. Guaranteeing the payment of any tax refund or the allowance of any tax credit; or
- e. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

92. Section 7701(a)(36) of the Internal Revenue Code defines tax return preparer to include not only the individual who physically prepares a tax return for compensation, but also anyone “who employs one or more persons” to prepare tax returns for compensation.

93. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services, LLC, and Trinity Tax Service LLC, as shown above in paragraphs 1 through 90, have repeatedly and continually prepared or submitted returns or portions of returns (or employed or managed others who prepared or submitted returns or portions of returns) that contain unreasonable positions and substantially understate the liability for tax on the return.

94. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services, LLC, and Trinity Tax Service LLC have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal tax returns that understate their customers’ liabilities based on unrealistic, frivolous and reckless positions. The Defendants, through the actions described above, also recklessly or intentionally disregard IRS rules or regulations. Gonzalez, the sole member of GeorginagonzalezLLC, Ideal Tax Services, LLC, and Trinity Tax Service LLC, participated in and/or knew of the conduct subject to penalty under 26 U.S.C. § 6694 engaged in by tax return preparers that she employed, and failed to provide reasonable and appropriate

procedures to prevent employees from engaging in conduct subject to penalty under 26 U.S.C. § 6694 and, conversely, encouraging the filing of false tax returns.

95. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services, LLC, and Trinity Tax Service LLC have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6695. The Treasury regulations promulgated under 26 U.S.C. § 6695(g) prohibit a return preparer from claiming the EITC without first conducting proper due diligence and documenting his or her compliance with the due diligence requirements. The Defendants fail to conduct proper due diligence or comply with the due diligence requirements to circumvent the due diligence requirements and to ignore or disregard the information provided by customers.

96. The Defendants' failure to comply with the due diligence requirements for the EITC violates Treasury Regulations and their willingness to falsify information to obtain the EITC for their customers shows a reckless and/or intentional disregard of IRS rules and regulations.

97. The Defendants have continually and repeatedly prepared federal income tax returns that claim the EITC for customers, where the Defendants have not conducted, let alone documented, the required due diligence procedures.

98. The Defendants fail to comply with 26 U.S.C. § 6695(a), which imposes a penalty for failure to comply with the requirement in 26 U.S.C. § 6107(a) that a tax return preparer furnish a copy of the completed tax return to the taxpayer.

99. The Defendants also fail to comply with 26 U.S.C. § 6695(b), which imposes a penalty on tax return preparers who fail to sign returns that they prepare, and 26 U.S.C. § 6695(c), which imposes a penalty on tax return preparers who fail to furnish identifying numbers on returns that they prepare.

100. The Defendants' continual and repeated violations of 26 U.S.C. §§ 6694 and 6695 fall within 26 U.S.C. § 7407(b)(1)(A), and thus are subject to an injunction under 26 U.S.C. § 7407.

101. The Defendants' continual and repeated fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws falls within 26 U.S.C. § 7407(b)(1)(D), and thus is subject to an injunction under 26 U.S.C. § 7407.

102. If Gonzalez, GeorginagonzalezLLC, Ideal Tax Services, LLC, and Trinity Tax Service LLC are not enjoined from all tax preparation, they are likely to continue to prepare and file false and fraudulent tax returns.

103. Gonzalez's, GeorginagonzalezLLC's, Ideal Tax Services LLC's, and Trinity Tax Service LLC's continual and repeated conduct subject to an injunction under 26 U.S.C. § 7407, including their continual and repeated fabrication of income, expenses, and deductions, is so flagrantly illegal and so egregious that it demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent the Defendants' interference with the proper administration of the internal revenue laws. Accordingly, Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC should be permanently barred from acting as federal tax return preparers, and from owning, operating, managing, investing in, controlling, licensing, or franchising a tax return preparation business. Gonzalez should be permanently barred from working for a tax return preparation business.

Count II
Injunction under 26 U.S.C. § 7408

104. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either 26 U.S.C. § 6700 or § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

105. Section 6701(a) of the Internal Revenue Code penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having reason to believe) that it will be used in connection with any material matter arising under the internal revenue laws and knowing that if it is so used it will result in an understatement of another person's tax liability.

106. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, through the actions detailed above in paragraphs 1 through 90, assist and/or advise with respect to the presentation and preparation of federal tax returns for customers that they know will understate their correct tax liabilities, because they knowingly prepare, assist, and/or advise with respect to the presentation and preparation of returns that claim bogus income, expenses, and deductions. The Defendants procured and assisted the preparation of false and fraudulent tax returns by filing tax returns they knew were false or fraudulent. The Defendants have thus engaged in conduct subject to a penalty under 26 U.S.C. § 6701.

107. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC are likely to continue violating the law absent an injunction. Tax preparation is the Defendants' primary source of revenue. To maximize their income, the Defendants, and the tax return preparers employed by the Defendants, prepare returns with false claims. That conduct, in turn, gives the Defendants a competitive edge over law-abiding preparers. It also provides a means for the Defendants to further exploit their customers by charging them high fees, while the Defendants' fraud simultaneously and callously exposes their customers to possible civil and criminal liability.

108. If the Court does not enjoin Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, they are likely to continue to engage in conduct subject to

penalty under 26 U.S.C. § 6701. The preparation of tax returns by the Defendants, on which they knowingly claiming improper income, expenses, and deductions, is widespread over many customers and tax years. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III
Injunction under 26 U.S.C. § 7402(a)
Necessary to Enforce the Internal Revenue Laws

109. Section 7402 of the Internal Revenue Code authorizes a district court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws.

110. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws through the actions described above in paragraphs 1 through 90, including, but not limited to, preparing tax returns that negligently, recklessly, and/or fraudulently understate customers' tax liabilities and charging unconscionable and undisclosed fees for the preparation of federal tax returns that understate customers' tax liabilities.

111. Unless enjoined, Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If the Defendants are not enjoined from engaging in fraudulent and deceptive conduct, the United States will suffer irreparable injury by providing federal income tax refunds to individuals not entitled to receive them.

112. While the United States will suffer irreparable injury if Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC are not enjoined, the Defendants will not be harmed by being compelled to obey the law.

113. Enjoining Gonzalez, GeorginagonzalezLLC, Ideal Tax Service LLC, and Trinity Tax Service LLC is in the public interest because an injunction, backed by the Court's contempt

powers if needed, will stop the Defendants' illegal conduct and the harm it causes the United States and the Defendants' customers.

114. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

Count IV
Disgorgement under 26 U.S.C. § 7402(a)
Necessary to Enforce the Internal Revenue Laws

115. Section 7402 of the Internal Revenue Code authorizes a district court to issue orders, judgments, and decrees as may be necessary or appropriate for the enforcement of the internal revenue laws.

116. Gonzalez's, GeorginagonzalezLLC's, Ideal Tax Services LLC's, and Trinity Tax Service LLC's conduct, described above in paragraphs 1 through 90, substantially interferes with the enforcement of the internal revenue laws and has caused the United States to issue tax refunds to individuals not entitled to receive them. They have unjustly profited at the expense of the United States by subtracting their exorbitant fees from those refunds.

117. Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC are not entitled to these ill-gotten gains. But for the Defendants' conduct, these bogus refunds would not have been issued.

118. The Court should enter an order under 26 U.S.C. § 7402(a) requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to disgorge to the United States the gross receipts (in the form of fees subtracted from customers' tax refunds) that the Defendants received for the preparation of federal tax returns making false and/or fraudulent claims.

WHEREFORE, the United States of America prays for the following:

A. That the Court find that Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and have continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court, pursuant to 26 U.S.C. § 7407, enter a permanent injunction prohibiting Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC from acting as federal tax return preparers;

C. That the Court find that Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC have engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

D. That the Court find that Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC have engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a);

E. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, and all those in active concert or participation with them, from:

- (1) 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;

- (2) preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- (3) 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;
- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (6) 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; and
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

F. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to immediately and permanently close, because of the pervasive fraud, all tax return preparation stores that they own directly or through or any other entity, and whether those stores do business as GeorginagonzalezLLC, Ideal Tax Services LLC, or Trinity Tax Service LLC, or under any other name;

G. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order appointing a receiver to sell all of the hard assets, such as computers (after any and all taxpayer information has been removed), electronics, and furniture, for all tax return preparation stores that Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, or Trinity Tax Service LLC owns directly or through any other entity, and whether those stores do business as

GeorginagonzalezLLC, Ideal Tax Services LLC, or Trinity Tax Service LLC or under any other name;

H. That the Court, pursuant to 26 U.S.C. § 7402(a), enter an order prohibiting Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, directly or through any entity, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to GeorginagonzalezLLC, Ideal Tax Services LLC, or Trinity Tax Service LLC, or any other tax return preparation business to which they or any entity under their control is a party;

I. That the Court, pursuant to 26 U.S.C. § 7402(a), enter an order barring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC from: (1) selling to any individual or entity a list of customers, or any other customer information, for whom the Defendants, and any other business or name through which they, or those acting at their direction, have at any time since 2014 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 the Defendants, or any other business through which the Defendants prepare tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom the Defendants, and any other business or name through which the Defendants, or those acting at their direction, have at any time since 2014 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, and any other business or name through which the Defendants, or those acting at their direction, have at any time since 2014 prepared a tax return;

J. That the Court, pursuant to 26 U.S.C. § 7402, enter an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to disgorge to the United States the proceeds (the amount of which is to be determined by the Court) that the Defendants received (in the form of fees subtracted from customers' tax refunds) for the preparation of tax returns that make or report false and/or fraudulent claims, deductions, credits, income, expenses, or other information that results in the understatement of taxes, prepared since 2014 by the Defendants, or anyone in their direction, including but not limited to returns prepared at GeorginagonzalezLLC, Ideal Tax Services LLC, or Trinity Tax Service LLC, or any other tax preparation stores owned or controlled by the Defendants;

K. That the Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enter an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to contact, within 30 days of the Court's order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom the Defendants, and their managers and preparers, prepared federal tax returns or claims for a refund for tax years beginning in 2014 and continuing through this litigation to inform them of the permanent injunction entered against them, 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;

L. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to produce to counsel for the United States, within 30 days of the Court's 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 the Defendants and their managers and preparers prepared federal tax returns or claims for a refund since 2014 and continuing through this litigation;

M. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an order requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to produce to counsel for the United States, within 30 days of the Court's order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of the Defendants from 2014 to the present;

N. That the Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter an injunction requiring Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC to provide a copy of the Court's order to all principals, officers, managers, franchisees, employees, and independent contractors of the Defendants from 2014 to the present, within 15 days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom the Defendants provided a copy of the Court's order;

O. That the Court retain jurisdiction over Gonzalez, GeorginagonzalezLLC, Ideal Tax Services LLC, and Trinity Tax Service LLC, and over this action to enforce any permanent injunction entered against them;

P. That the United States be entitled to conduct discovery to monitor Gonzalez's, GeorginagonzalezLLC's, Ideal Tax Services LLC's, and Trinity Tax Service LLC's compliance with the terms of any permanent injunction entered against them; and

Q. That the Court grant the United States such other and further relief, including costs, as is just and reasonable.

Dated: October 2, 2018

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