

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 15-445
Plaintiff,)	
)	
v.)	
)	
JENNIFER CAROLINA GONZALEZ,)	
individually and d/b/a JENNY'S TAX)	
SERVICES)	
)	
Defendant.)	
_____)	

COMPLAINT FOR PERMANENT INJUNCTION

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of a delegate of the Attorney General, seeks a permanent injunction against defendant Jennifer Carolina Gonzalez, individually and d/b/a Jenny’s Tax Services, from acting as a federal tax return preparer and from engaging in conduct subject to penalty under the Internal Revenue Code (26 U.S.C.) (“Code”).

Jurisdiction

1. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. The defendant Jennifer Carolina Gonzalez currently resides and does business within the jurisdiction of this court.

The Defendant

3. From 2004 through 2008 Ms. Gonzalez worked as a tax return preparer at Las Flores, Inc. in Indianapolis, Indiana.

4. Since 2011 Ms. Gonzalez has operated a business that provided tax return-preparation services to the public under the name Jenny's Tax Services. She holds herself out as a knowledgeable and experienced income tax return preparer.

5. Tax return preparers must identify themselves on the tax returns they have prepared by providing their Preparer Tax Identification Number ("PTIN") as required by 26 U.S.C. § 6109(a)(4). Tax return preparers who file more than ten tax returns must also provide on the returns their Electronic Filing Identification Number ("EFIN") as required by 26 U.S.C. § 6011(e)(3).

6. Until January 2013, Ms. Gonzalez failed to provide her own PTIN on returns she prepared. Instead, Ms. Gonzalez used a PTIN that did not belong to her. The person to whom that PTIN is assigned lives in New Jersey, has no connection to Ms. Gonzalez, and has never authorized Ms. Gonzalez or anyone else to use her PTIN.

7. As of February 2, 2015, Ms. Gonzalez has prepared and filed 123 returns for the 2014 tax year.

8. In 2014, Ms. Gonzalez prepared 549 individual income tax returns for the 2013 tax year.

9. In 2013, Ms. Gonzalez prepared 312 individual income tax returns for the 2012 tax year.

10. In 2012, Ms. Gonzalez sold the use of the PTIN she was using (the PTIN that belonged to another tax return preparer) and her EFIN and Jenny's Tax Services' Employer Identification Number ("EIN") to another tax preparation business, Las Flores. Las Flores agreed to pay Ms. Gonzalez \$20 per return filed at Los Flores containing Ms. Gonzalez's identification numbers. By selling the PTIN, Ms. Gonzalez assisted others in violating the Internal Revenue Code's requirement that tax return preparers provide their identification numbers on the returns they prepare. *See* 26 U.S.C. §§ 6109(a)(4), 6695(c).

11. In 2012, despite selling the use of her identification numbers, Ms. Gonzalez continued to use the identification numbers when preparing returns for the 2011 tax year. Thus, both Ms. Gonzalez and Las Flores used Ms. Gonzalez's identification numbers when preparing returns for the 2011 tax year. Jenny's Tax Services' EIN was used on 1,556 tax returns for the 2011 tax year. Ms. Gonzalez estimated for the IRS that she personally prepared around 500 of the returns prepared in 2012 using Jenny's Tax Services EIN. Despite the IRS's requests, Ms. Gonzalez has not identified which returns she prepared for tax year 2011.

12. In 2011, Ms. Gonzalez prepared 647 individual income tax returns for 2010.

13. Ms. Gonzalez typically charges her customers \$100 to \$250 per tax return for her services.

IRS Investigations into Ms. Gonzalez's Tax Preparation Activities

14. In 2012, pursuant to a criminal investigation into Ms. Gonzalez's tax return preparation activities, IRS Criminal Investigation executed a search warrant and seized records from Ms. Gonzalez.

15. On or about February 28, 2013, Ms. Gonzalez received notice of an IRS civil investigation into her tax preparation activities.

16. The IRS civil investigation of the tax returns prepared by Ms. Gonzalez and/or prepared using Jenny's Tax Services' EIN reveals that she has systemically filed, or caused to be filed, fraudulent and abusive tax returns.

17. The IRS audited by correspondence 364 — over 16% — of the returns prepared under Jenny's Tax Services' EIN for the tax years 2011 and 2012. The IRS selected returns that it determined had a high probability of underreporting the taxpayers' tax liabilities. All 364

returns were determined to have underreported the taxpayers' income tax liabilities, resulting in a collective underreporting of \$3,749,861.

18. The IRS also audited in person 29 of the returns prepared under Jenny's Tax Services' EIN for tax years 2008 through 2013. Based on those office audits, the 29 returns underreported the taxpayers' tax liabilities, resulting in a collective underreporting of \$131,021.

Ms. Gonzalez's Fraudulent Tax Preparation Activities

19. Ms. Gonzalez fraudulently adjusted taxpayers' Schedule C income. By fraudulently inflating a taxpayer's Schedule C income, the return prepared by Ms. Gonzalez purported to show that the taxpayer was entitled to receive an earned income tax credit to which he was not, in fact, entitled. By fraudulently reducing a taxpayer's Schedule C income, the return prepared by Ms. Gonzalez purported to show that the taxpayer had lower income than he actually received and therefore was required to pay less tax than he actually owed.

20. Ms. Gonzalez also frequently prepared returns claiming head of household filing status for people who were ineligible for that status because they either were married or did not have qualifying children or dependents living with them for more than half the year.

21. Ms. Gonzalez frequently prepared returns claiming child tax credits for relatives who lived in Mexico and had never lived in the United States. Ms. Gonzalez knew that children living in Mexico cannot be used to support child tax credits and additional child tax credits, but she continued to prepare returns claiming credits for alleged relatives living in Mexico.

22. By using these fraudulent schemes to obtain for her customers tax refunds to which they would not otherwise be entitled, Ms. Gonzalez has been able to increase the number of customers who use her services and thereby to increase her profit from preparing and filing fraudulent tax returns by charging fees for her services.

23. Some specific examples of Ms. Gonzalez's fraudulent tax preparation activities are as follows:

24. Ms. Gonzalez prepared and filed D.E.T.B.'s 2013 federal income tax return. To maximize the earned income tax credit available to D.E.T.B., Ms. Gonzalez fraudulently reported that D.E.T.B. had Schedule C gross receipts. D.E.T.B. did not have a Schedule C business and did not provide Ms. Gonzalez any documentation about a Schedule C business.

25. Ms. Gonzalez prepared and filed J.S.C.'s 2013 federal income tax return. Ms. Gonzalez fraudulently reduced the amount of income shown on the Schedule C that was part of J.S.C.'s. J.S.C. told Ms. Gonzalez that he earned approximately \$28,000 in 2013, but Ms. Gonzalez reported only \$14,420.

26. Ms. Gonzalez prepared and filed P.E.G.'s 2013 federal income tax return. The return contains fraudulent child tax and additional child tax credits and a fraudulent tax filing status. In order to obtain these fraudulent credits, Ms. Gonzalez incorrectly reported P.E.G.'s nieces and nephews as his qualifying children. P.E.G.'s nieces and nephews live in Mexico and have never been to the United States. Ms. Gonzalez knew that P.E.G.'s nieces and nephews did not live with him. Although P.E.G. did not have any qualifying children, Ms. Gonzalez identified P.E.G.'s filing status as head of household.

27. Ms. Gonzalez prepared and filed E.A.M.'s 2012 and 2013 federal tax returns. The returns contain fraudulent child tax and additional child tax credits and a fraudulent tax filing status. In order to obtain these fraudulent credits, Ms. Gonzalez incorrectly listed E.A.M.'s nieces and nephews as his qualifying children. E.A.M.'s nieces and nephews live in Mexico and have never been to the United States. Ms. Gonzalez did not ask E.A.M. any questions about his nieces and nephews nor did she ask for any records relating to them. Although E.A.M. did not

have any qualifying children, Ms. Gonzalez identified E.A.M.'s filing status as head of household.

28. Ms. Gonzalez prepared and filed J.A.C.L.'s 2013 federal income tax return. The return contains fraudulent child tax and additional child tax credits and a fraudulent tax filing status. In order to obtain these fraudulent credits, Ms. Gonzalez incorrectly reported J.A.C.L.'s nieces as his qualifying children. J.A.C.L.'s nieces live in Mexico and have never been to the United States. Ms. Gonzalez knew that J.A.C.L.'s nieces lived in Mexico. Although J.A.C.L. did not have any qualifying children, Ms. Gonzalez identified J.A.C.L.'s filing status as head of household.

29. Ms. Gonzalez prepared and filed F.E.J.'s 2013 federal income tax return. The return contains fraudulent additional child tax credits and a fraudulent tax filing status. In order to obtain the fraudulent credit, Ms. Gonzalez incorrectly reported F.E.J.'s nephews as his qualifying children. None of F.E.J.'s nephews live with him. Three of the four nephews live in Mexico and have never been to the United States. Ms. Gonzalez never asked F.E.J. where his nephews lived. Although F.E.J. was married, Ms. Gonzalez identified F.E.J.'s filing status as head of household

30. Ms. Gonzalez prepared and filed J.V.'s 2013 federal income tax return. The return contains fraudulent additional child tax credits and a fraudulent tax filing status. In order to obtain the fraudulent credit, Ms. Gonzalez incorrectly reported J.V.'s nieces and nephews as her qualifying children. J.V.'s nieces and nephews live in Mexico and have never been to the United States. Ms. Gonzalez did not ask J.V. any questions about where her nieces and nephews lived. Although J.V. was married, Ms. Gonzalez identified E.A.M.'s filing status as head of household.

31. Ms. Gonzalez prepared and filed A.G.'s 2013 federal income tax return. The return contains fraudulent child tax and additional child tax credits and a fraudulent tax filing status. In

order to obtain these fraudulent credits, Ms. Gonzalez incorrectly reported A.G.'s nephews as his qualifying children. A.G.'s nephews live in Mexico and have never been to the United States. Ms. Gonzalez did not ask A.G. any questions about where his nephews lived. Although A.G. was married, Ms. Gonzalez identified A.G.'s filing status as head of household.

Harm to the United States

32. The fraudulent returns Ms. Gonzalez has prepared and filed have caused and continue to cause substantial harm to the Government by fraudulently reducing customers' reported tax liabilities, helping taxpayers to obtain fraudulent refunds and evade taxes, and by obstructing the IRS's efforts to administer the federal tax laws.

33. Ms. Gonzalez's fraudulent conduct — which is essentially stealing from the United States Treasury — has caused significant damage to the fisc. The IRS's audits show an actual harm to the United States of \$3,938,806. Because just a portion of Ms. Gonzalez's returns were audited, it is most likely that the harm done to the United States by Ms. Gonzalez's fraudulent tax return preparation exceeds \$3.9 million. Moreover, the fisc is threatened not only by Ms. Gonzalez's fraudulent tax return preparation but also by her allowing other fraudulent tax return preparers to use her identification numbers.

34. The United States is also harmed because the IRS must devote some of its limited resources to investigating Ms. Gonzalez's conduct as a tax return preparer, detecting and examining inaccurate and fraudulent returns filed by Ms. Gonzalez, and attempting to assess and collect from her customers' unpaid taxes and penalties, some of which may not be collectible.

35. The United States is also harmed by Ms. Gonzalez's using a PTIN that did not belong to her and selling the use of her PTIN, EFIN, and EIN to other return preparers, actions that

actively thwart the IRS's ability to administer the Internal Revenue Code and to identify fraudulent tax preparers.

36. Ms. Gonzalez's customers have been harmed because they have paid Ms. Gonzalez to prepare tax returns, and they now face large tax deficiencies and may be liable for sizable penalties and interest as a result.

37. In addition to the direct monetary and administrative harm caused by preparing returns that understate customers' tax liabilities, Ms. Gonzalez's illegal activities undermine public confidence in the administration of the federal tax system and encourage noncompliance with the internal revenue laws.

38. Ms. Gonzalez's illegal conduct also causes intangible harm to honest tax return preparers, because by preparing returns that falsely or fraudulently inflate her customers' refunds, she gains an unfair competitive advantage over tax return preparers who do not do so and who as a result may have fewer customers.

COUNT I: Injunction under 26 U.S.C. § 7407 for Violation of 26 U.S.C. §§ 6694 and 6695

39. The United States incorporates by reference the allegations in paragraphs 1 through 38.

40. A court is authorized to enjoin an income tax return preparer who engages in conduct subject to penalty under Code sections 6694 or 6695, pursuant to 26 U.S.C. § 7407.

41. Code section 7701(a)(36) defines a "tax return preparer" as a person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return or a substantial portion thereof.

42. Ms. Gonzalez is a tax return preparer within the meaning of section 7701(a)(36).

43. Code section 6694(a) penalizes a tax return preparer if: (1) the preparer prepares a return or claim for refund that includes an understatement of liability due to a position for which there

is not a realistic possibility of being sustained on the merits; (2) the preparer knew (or reasonably should have known) of such position; and (3) the position was not properly disclosed or was frivolous.

44. Code section 6694(b) penalizes a tax return preparer who prepares a return or claim with an understatement of liability: (1) in a willful attempt to understate the liability; or (2) with a reckless and intentional disregard of rules or regulations.

45. Code section 6695(c) penalizes a tax return preparer for failing to furnish her identifying number on tax returns.

46. In violation of Code section 6694(a), Ms. Gonzalez prepared returns for customers that understated her customers' tax liabilities and that she knew or should have known contained positions for which there was no substantial authority or for which there was no reasonable basis.

47. In violation of Code section 6694(b), Ms. Gonzalez willfully prepared tax returns for customers that she knew contained incorrect filing statuses, fabricated child tax credits and additional child tax credits, and false Schedule C income.

48. In violation of Code section 6695(c), Ms. Gonzalez failed to furnish her preparer identifying number (PTIN) on tax returns she prepared before January 2013.

49. Anything less than a permanent injunction and complete bar on the preparation of tax return is unlikely to stop Ms. Gonzalez from preparing fraudulent tax returns. Ms. Gonzalez has shown flagrant disregard for the internal revenue laws. Not only is it her pattern to file fraudulent returns, but she has prepared hundreds of returns without providing a proper PTIN and she has even sold the use of her EIN, PTIN, and EFIN. Moreover, Ms. Gonzalez has continued her fraudulent activity, despite receiving notice of civil and criminal IRS

investigations into her fraudulent activity. There is a high likelihood that she will continue her schemes if she is merely barred from filing improper returns.

Count II: Injunction under 26 U.S.C. § 7408 for Violation of 26 U.S.C. § 6701

50. The United States incorporates by reference the allegations in paragraphs 1 through 49.

51. A court is authorized to issue an injunction if an income tax preparer engages in conduct subject to penalty under 26 U.S.C. § 6701, pursuant to 26 U.S.C. § 7408.

52. Code section 6701 penalizes any person who (1) aids or assists in, procures, or advises with respect to, the preparation or presentation of any portion of a return, affidavit, claim or other document; (2) knows (or has reason to believe) that such portion will be used in connection with any material matter arising under the internal revenue laws; and (3) knows that such portion (if so used) would result in an understatement of the liability for tax of another person.

53. Ms. Gonzalez has engaged in conduct subject to penalty under Code section 6701 by preparing and filing fraudulent tax returns on behalf of customers who obtain unwarranted refunds as a result.

54. In violation of Code section 6701, Ms. Gonzalez prepared returns that she knew or had reason to know would be used as to material matters under federal tax law and that she knew would result in understatements of customers' tax liability.

55. The schemes Ms. Gonzalez has used have caused and continue to cause substantial harm to the Government by fraudulently reducing customers' reported tax liabilities, inducing the IRS to issue fraudulent refunds, and obstructing the IRS's efforts to administer federal tax laws.

56. The magnitude of the lost tax revenue caused by Ms. Gonzalez's fraudulent conduct is substantial. As discussed above, the known tax loss to the government is more than \$3.9 million a year.

57. The United States also is harmed because the IRS must continually devote its limited resources to detecting and examining inaccurate returns filed by Ms. Gonzalez, and to attempting to assess and collect unpaid taxes from her customers.

58. An injunction against Ms. Gonzalez is necessary and appropriate to prevent the recurrence of her conduct, subject her to penalty under Code section 6701, and to prevent her from engaging in any other conduct subject to penalty under the Internal Revenue Code.

Count III: Injunction under I.R.C. § 7402(a) for Unlawful Interference with Enforcement of the Internal Revenue Laws and Appropriateness of Injunctive Relief

59. The United States incorporates by reference the allegations in paragraphs 1 through 58.

60. A court is authorized to issue orders of injunction as may be necessary or appropriate to enforce the internal revenue laws, pursuant to 26 U.S.C. § 7402(a).

61. Code section 7402(a) expressly provides that its injunction remedy is “in addition to and not exclusive of” other remedies for enforcing the internal revenue laws.

62. Ms. Gonzalez’s activities described above substantially interfere with the enforcement of the internal revenue laws because her preparation and filing of numerous fraudulent tax returns resulted in customers not paying their true federal tax liabilities and receiving tax refunds to which they were not entitled.

63. An injunction prohibiting Ms. Gonzalez from preparing or assisting in the preparation of tax returns is needed to stop her from preparing or filing fraudulent tax returns and to prohibit her from otherwise interfering with the proper administration and enforcement of the internal revenue laws now and in the future.

64. Given that Ms. Gonzalez has continued her misconduct despite criminal and civil investigations by the IRS, Ms. Gonzalez is likely to continue to engage in illegal conduct in the future unless enjoined by this Court.

65. If Ms. Gonzalez is not enjoined, the United States will suffer irreparable harm from the underpayment of taxes and the exhaustion of resources to enforce the internal revenue laws.

66. The public interest would be advanced by enjoining Ms. Gonzalez because an injunction will stop her illegal conduct and stop the harm that conduct is causing the United States Treasury and the public.

67. An injunction under Section 7402 is necessary and appropriate, and the United States is entitled to injunctive relief under Section 7402. The injunction, as detailed below, should bar Ms. Gonzalez, and anyone acting in concert with her, from preparing or filing tax returns for others, representing customers before the IRS, and from otherwise engaging in conduct that interferes with the proper administration of the internal revenue laws.

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

A. That the Court find that Ms. Gonzalez has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under §§ 6694 and 6695 would not be sufficient to prevent Ms. Gonzalez's interference with the proper administration of the tax laws, and that Ms. Gonzalez should be permanently enjoined from acting as an income tax return preparer;

B. That the Court find that Ms. Gonzalez has 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;

C. That the Court find that Ms. Gonzalez has interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. §§ 7402(a) under the Court's inherent equity powers;

D. That this Court, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction enjoining Ms. Gonzalez, her officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with her or with them, from directly or indirectly,:

1. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than herself;
2. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
3. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or

representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;

4. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;
5. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
6. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court, pursuant to 26 U.S.C. § 7402(a), 7407, and 7408, enter an order requiring Ms. Gonzalez to produce to counsel for the United States, within thirty 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 she prepared federal tax returns or claims for a refund, for tax years beginning in 2010 and continuing through this litigation;

F. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Ms. Gonzalez, within 30 days of receiving the Court's order, to contact by U.S. mail and, if an e-mail address is known, by e-mail, all persons for whom she has prepared federal tax returns, amended tax returns, or claims for refund since January 2011, as well as all employees or independent contractors she has had since January 2011, and to inform them of the permanent injunction entered against her by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice or the Court;

G. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter an order requiring Ms. Gonzalez, within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and complied

with the terms described in Paragraphs F and G of this Complaint.

H. That this Court permit the United States to conduct post-judgment discovery to ensure Ms. Gonzalez's compliance with the permanent injunction; and

I. That this Court retain jurisdiction over Ms. Gonzalez and over this action to enforce any injunction entered against her; and

J. That this Court grant the United States such other relief as the Court deems appropriate.

CAROLINE D. CIRAOLO
Acting Assistant Attorney General

/s/ Teresa M. Abney
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CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS
United States of America
(b) County of Residence of First Listed Plaintiff
(c) Attorneys (Firm Name, Address, and Telephone Number)
Teresa M. Abney, PO Box 55 Washington DC 20044
202-514-8048

DEFENDANTS
JENNIFER CAROLINA GONZALEZ, individually and d/b/a JENNY'S TAX SERVICES
County of Residence of First Listed Defendant Marion
NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.
Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)
X 1 U.S. Government Plaintiff
2 U.S. Government Defendant
3 Federal Question (U.S. Government Not a Party)
4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)
PTF DEF
Citizen of This State 1 1 Incorporated or Principal Place of Business In This State 4 4
Citizen of Another State 2 2 Incorporated and Principal Place of Business In Another State 5 5
Citizen or Subject of a Foreign Country 3 3 Foreign Nation 6 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)
CONTRACT
110 Insurance
120 Marine
130 Miller Act
140 Negotiable Instrument
150 Recovery of Overpayment & Enforcement of Judgment
151 Medicare Act
152 Recovery of Defaulted Student Loans (Excludes Veterans)
153 Recovery of Overpayment of Veteran's Benefits
160 Stockholders' Suits
190 Other Contract
195 Contract Product Liability
196 Franchise
TORTS
PERSONAL INJURY
310 Airplane
315 Airplane Product Liability
320 Assault, Libel & Slander
330 Federal Employers' Liability
340 Marine
345 Marine Product Liability
350 Motor Vehicle
355 Motor Vehicle Product Liability
360 Other Personal Injury
362 Personal Injury - Medical Malpractice
PERSONAL INJURY
365 Personal Injury - Product Liability
367 Health Care/Pharmaceutical Personal Injury Product Liability
368 Asbestos Personal Injury Product Liability
PERSONAL PROPERTY
370 Other Fraud
371 Truth in Lending
380 Other Personal Property Damage
385 Property Damage Product Liability
FORFEITURE/PENALTY
625 Drug Related Seizure of Property 21 USC 881
690 Other
LABOR
710 Fair Labor Standards Act
720 Labor/Management Relations
740 Railway Labor Act
751 Family and Medical Leave Act
790 Other Labor Litigation
791 Employee Retirement Income Security Act
IMMIGRATION
462 Naturalization Application
465 Other Immigration Actions
BANKRUPTCY
422 Appeal 28 USC 158
423 Withdrawal 28 USC 157
PROPERTY RIGHTS
820 Copyrights
830 Patent
840 Trademark
SOCIAL SECURITY
861 HIA (1395ff)
862 Black Lung (923)
863 DIWC/DIWW (405(g))
864 SSID Title XVI
865 RSI (405(g))
FEDERAL TAX SUITS
870 Taxes (U.S. Plaintiff or Defendant)
871 IRS—Third Party 26 USC 7609
OTHER STATUTES
375 False Claims Act
400 State Reapportionment
410 Antitrust
430 Banks and Banking
450 Commerce
460 Deportation
470 Racketeer Influenced and Corrupt Organizations
480 Consumer Credit
490 Cable/Sat TV
850 Securities/Commodities/Exchange
890 Other Statutory Actions
891 Agricultural Acts
893 Environmental Matters
895 Freedom of Information Act
896 Arbitration
899 Administrative Procedure Act/Review or Appeal of Agency Decision
950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)
X 1 Original Proceeding
2 Removed from State Court
3 Remanded from Appellate Court
4 Reinstated or Reopened
5 Transferred from Another District (specify)
6 Multidistrict Litigation

VI. CAUSE OF ACTION
Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 USC 7407
Brief description of cause:
Permanent injunction from filing federal tax returns

VII. REQUESTED IN COMPLAINT:
CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$
CHECK YES only if demanded in complaint: JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY
(See instructions): JUDGE DOCKET NUMBER

DATE 3/17/2015 SIGNATURE OF ATTORNEY OF RECORD /s/ Teresa M. Abney

FOR OFFICE USE ONLY
RECEIPT # AMOUNT APPLYING IFP JUDGE MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.
- V. Origin.** Place an "X" in one of the six boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Southern District of Indiana

United States of America

Plaintiff(s)

v.

JENNIFER CAROLINA GONZALEZ, individually and d/b/a JENNY'S TAX SERVICES

Defendant(s)

Civil Action No. 15-445

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) Jennifer Carolina Gonzalez
4867 Southeastern Ave
Indianapolis IN 46203

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

TERESA M. ABNEY
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

Civil Action No. 15-445

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____ .

I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____ , and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____ , who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

I returned the summons unexecuted because _____ ; or

Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ 0 _____ .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: