

**IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA**

**Case No. 09-21987-Civ-COOKE/BANDSTRA**

UNITED STATES OF AMERICA,

Plaintiff

vs.

ALBERTO ALEM, *et al.*,

Defendants.

---

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST BEATRIZ SARDINAS AND PCPS CORPORATION**

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendants Beatriz Sardinas and PCPS Corporation (“PCPS”), d/b/a PCPS, Inc., PCPS Accounting and Tax Service, PCPS Immigration Services, BT Professional Services, and BP Professional Service.

Defendants admit that this Court has jurisdiction over Sardinas and PCPS and over the subject matter of this action.

Defendants consent to the entry, without further notice, of this Stipulated Final Judgment of Permanent Injunction.

Defendants waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407 and 7408.

Defendants waive any right they may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Defendants state that Sardinas and PCPS enter into this Stipulated Final Judgment of Permanent Injunction voluntarily.

Defendants acknowledge that entry of this Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against Sardinas or PCPS for asserted violations of the Internal Revenue Code, nor precludes Defendants from contesting such taxes, interest, or penalties. Nothing in this Stipulated Final Judgment of Permanent Injunction should be construed as an admission of the allegations contained in the United States' complaint.

Defendants agree that this Court shall retain jurisdiction over Sardinas and PCPS for the purpose of implementing and enforcing this Stipulated Final Judgment of Permanent Injunction, and understands that if they violate this injunction, they may be found to be in contempt of court, and may be sanctioned or imprisoned.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED, AND DECREED that:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402 and 7408;

2. Beatriz Sardinas and PCPS Corporation, d/b/a PCPS, Inc., PCPS Accounting and Tax Service, PCPS Immigration Services, BT Professional Services, and BP Professional Service and any representatives, agents, servants, employees, and anyone in active concert or participation with Sardinas and PCPS are PERMANENTLY ENJOINED pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

A. Preparing tax returns with claims for fuel tax credits, made under 26 U.S.C. §§ 34(a), 6421(a), or 6427 and/or prepared using IRS Form 4136, "Credit for Federal Tax Paid on Fuels;"

B. Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, including but not limited to preparing any part of a return, amended return, or claim for refund that

includes an unreasonable position, including, without limitation, inflated claims for the deduction of business or employee expenses;

C. Assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;

D. Using false or fictitious Employer Identification Number, Taxpayer Identification Number, Preparer Tax Identification Number, Social Security Number, or any other federally issued identification number to file or remit income tax returns;

E. Allowing persons other than Sardinas and those employed by PCPS the use of a personal or business Employer Identification Number, Taxpayer Identification Number, Preparer Tax Identification Number, Social Security Number, Electronic Filing Identification Number, or any other federally issued identification number to prepare or file income tax returns;

F. Engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws;

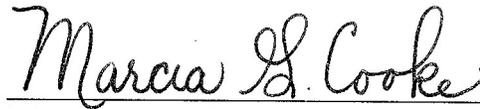
G. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, i.e., preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that Sardinas and/or PCPS know will (if so used) result in understating the income tax liability of another person, and;

H. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision of the Internal Revenue Code, and;

3. Beatriz Sardinas shall, at her own expense, **within thirty (30) days** of this order, enroll in a tax preparation course approved by the United States. The parties have selected Basic

(Part I) Income Tax Course offered by The Income Tax School. **Within 120 days**, she will complete the course and certify to the Court that she has complied with this provision.

**DONE AND ORDERED** in Chambers at Miami, Florida this 26<sup>th</sup> day of July 2010.

A handwritten signature in cursive script that reads "Marcia G. Cooke". The signature is written in black ink and is positioned above a horizontal line.

MARCIA G. COOKE  
United States District Judge

cc:  
The Honorable Ted E. Bandstra  
All counsel of record