

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

CIVIL ACTION NO. 1:11-cv-24422-JAL

UNITED STATES OF AMERICA,

Plaintiff,

v.

SHARON ANGULO, d/b/a STERLING EXECUTIVE LLC,
STERLING EXECUTIVE ASSOCIATES, INC.,
MITIGATION AND SETTLEMENT ASSOCIATES, INC.,
CHRYSALIS FINANCIAL INVESTMENT GROUP INC.,
CHRYSALIS PROPERTY MANAGEMENT, INC.,
SHARON ANGULO, INC.,
CLAUDIA ZULOAGA, d/b/a BUSINESS SOLUTIONS &
COMPANY, INC., NATURAL PATH, INC., and
CLAUDIA ZULOAGA, INC.

Defendants.

**ORDER OF DEFAULT JUDGMENT AND PERMANENT INJUNCTION
AGAINST SHARON ANGULO AND CLAUDIA ZULOAGA**

Before the Court is Plaintiff's Motion for Default Judgment against Defendants, Sharon Angulo and Claudia Zuloaga, pursuant to Federal Rule of Civil Procedure 55(b). This Court entered default in accordance with Fed. R. Civ. P. 55(a). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Sharon Angulo ("Angulo") and Claudia Zuloaga ("Zuloaga").

The Court finds that Angulo and Zuloaga prepared and/or filed frivolous Forms 1040, 1099, and other IRS forms for others that request fraudulent tax refunds from the United States Treasury. The Court further finds that because such conduct was continual and repeated, and because a narrower injunction would not be sufficient to prevent Angulo and Zuloaga's

interference with the proper administration of the internal revenue laws, Angulo and Zuloaga should be enjoined from further acting as federal tax return preparers under 26 U.S.C. § 7407. The Court further finds that Angulo and Zuloaga engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a) to prevent recurrence of such conduct.

Based on the foregoing and the record in this case, and for good cause shown, the United States' Motion for Default Judgment Against Sharon Angulo and Claudia Zuloaga is

GRANTED.

IT IS HEREBY ORDERED that Sharon Angulo and Claudia Zuloaga, and those persons in active concert or participation with them, are enjoined from directly or indirectly:

(1) Acting as a federal tax return preparer, or 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, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;

(2) Preparing their own federal income tax returns with fabricated or false income-tax withholding amounts;

(3) Filing, providing forms for, or otherwise aiding or abetting the filing of frivolous or false Forms 1040, 1099, and other IRS forms for themselves or others, including the notarization or signing of certificates of service or similar documents in connection with the frivolous tax returns; and

(4) Engaging in any other conduct that is subject to penalty under the Internal Revenue Code or that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Sharon Angulo and Claudia Zuloaga shall contact, within fifteen (15) days of entry of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom they prepared federal tax returns, forms, or claims for a refund since 2008, to give those customers a copy of this injunction.

IT IS FURTHER ORDERED that Sharon Angulo and Claudia Zuloaga shall produce to counsel for the United States, within twenty (20) days of entry of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom they prepared federal tax returns, forms, or claims for a refund since 2008; Sharon Angulo and Claudia Zuloaga shall certify to the Court within thirty (30) days of entry of this Order, under penalty of perjury, that they have complied with this provision.

IT IS FURTHER ORDERED that Sharon Angulo and Claudia Zuloaga shall provide a copy of this injunction to all of their principals, officers, agents, managers, employees, and independent contractors within fifteen (15) days of entry of this Order; Sharon Angulo and Claudia Zuloaga shall provide to counsel for the United States within thirty (30) days of entry of this Order a signed and dated acknowledgment of receipt of the Court's order for each person to whom they provided a copy of the Court's order; and Sharon Angulo and Claudia Zuloaga shall certify to the Court within thirty (30) days of entry of this Order, under penalty of perjury, that they have complied with this provision.

IT IS FURTHER ORDERED, under 26 U.S.C. § 7402, that within twenty (20) days of entry of this Order, Sharon Angulo and Claudia Zuloaga shall account for and disgorge to the United States all funds they received from persons who paid them a percentage of a tax refund as part of the fraudulent tax scheme described in the complaint.

IT IS FURTHER ORDERED that the disgorgement payments under 26 U.S.C. § 7402 shall be made by cashier's or certified check payable to the "United States Treasury." The payments should be sent to:

Tax FLU, Office of Review
Ben Franklin Station
P.O. Box 310
Washington, DC 20044-0310

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure Sharon Angulo and Claudia Zuloaga's compliance with the terms of this permanent injunction.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Sharon Angulo and Claudia Zuloaga and over this action to implement and enforce this Order of Permanent Injunction.

DATED this 31 day of July, 2012. in Miami, Florida


JOAN A. LENARD
UNITED STATES DISTRICT JUDGE