

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 1:14-CV-21610

v.

LAZARO JESUS TOYOS,
SHIRLEY ESTER ALMAZAN,
DILMA CARIDA GARCIA aka
DILMA TOYOS GARCIA,
DANIEL ALMAZAN,
L. TOYOS TAX SERVICE, INC.,
TOYOS GARCIA TAX SERVICE, INC.,
TOYOS TAX SERVICE, INC., and
TOTAL INCOME TAX SERVICES,

Defendants.

**PERMANENT INJUNCTION AGAINST DEFENDANT DILMA CARIDA GARCIA,
AKA DILMA TOYOS GARCIA, AND DEFENDANT TOYOS GARCIA TAX SERVICE,
INC., SUBMITTED BY STIPULATION AND CONSENT**

Plaintiff, the United States of America, and defendant, Dilma Carida Garcia aka Dilma Toyos Garcia (hereinafter "Dilma Garcia"), and defendant Toyos Garcia Tax Service, Inc. (hereinafter "Toyos Garcia"), stipulate and agree as follows:

1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407 and 7408 against Dilma Garcia and Toyos Garcia (collectively "the defendants").
2. The defendants admit that, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a) and 7407.
3. The defendants, without admitting any of the allegations in the complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of

Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms.

4. The defendants further understand and agree that:
 - a. The stipulated order for permanent injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
 - b. The defendants waive the right to appeal from the stipulated order for permanent injunction;
 - c. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
 - d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction by stipulation and consent;
 - e. If the defendants violate the permanent injunction, they may be subject to civil and criminal sanctions for contempt of court;
 - f. The defendants must comply with the specific directives in the permanent injunction order requiring them to publish a copy of the injunction in *El Nuevo Herald* and to provide documentation of compliance to the United States;
 - g. In addition to the specific directives in the permanent injunction, the defendants have an obligation to preserve all pertinent documents, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

- h. The United States may conduct full post-judgment discovery to monitor compliance with the permanent injunction; and
- i. Entry of the permanent injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendants from contesting their liability in any matter or proceeding.

Accordingly, **IT IS HEREBY STIPULATED, ORDERED, and ADJUDGED** pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408 that the defendants, and any other person or entity working in concert or participation with them directly or indirectly, is **PERMANENTLY ENJOINED** from directly or indirectly:

1. Preparing, filing or assisting in the preparation or filing of federal tax returns, amended returns, or any other related documents or forms for any other person or entity;
2. Providing any tax advice or tax services for compensation, including preparing or filing returns, providing consultative services, or representing customers in connection with any matter before the Internal Revenue Service;
3. Using the Preparer Tax Identification Number (PTIN) that is held by, or assigned to, or used by the defendants pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by, assigned to, or used by the defendants; and the defendants agree and consent, without further proceedings, to the immediate revocation of such numbers.
4. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701; and
5. Engaging in any conduct that interferes with the proper administration and

enforcement of the internal revenue laws;

IT IS FURTHER ORDERED that Garcia:

1. At their own expense publish a copy of this injunction in *El Nuevo Herald*;
2. Send by U.S. mail, postage prepaid, a copy of the final injunction entered against them in this action, as well as a copy of the Complaint setting forth the allegations as to how the defendants fraudulently prepared federal income tax returns, to their most recent twenty-five (25) customers for whom she prepared federal income tax returns;
3. Turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom the defendants prepared returns after January 1, 2012;
4. Prominently post a copy of the final injunction in the offices of Toyos Garcia Tax Services, Inc.;
5. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within forty-five (45) days of entry of this order;

IT IS FURTHER ORDERED that the United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction; and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

Done and Ordered in Miami, Florida on June 10, 2014.


JOAN A. LENARD
UNITED STATES DISTRICT COURT JUDGE

Respectfully submitted,

KATHRYN KENEALLY
Assistant Attorney General

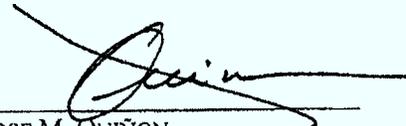
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Dated: June 9, 2014