

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No.: 6:08-cv-01207-JA-DAB
)	
v.)	
)	
HUMBERTO N. COLLAZO, MARTIZA)	
COLLAZO, HUMBERTO COLLAZO, III)	
ADRIAN COLLAZO, COLLAZO)	
ACCOUNTING GROUP, INC., and)	
MASTER TAX SERVICE, INC.,)	
)	
Defendants.)	
	/	

**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST HUMBERTO
COLLAZO, SR. AND HUMBERTO COLLAZO, JR.**

Pursuant to the stipulation of defendants Humberto Collazo, Sr. (described in the case caption as Humberto N. Collazo) and Humberto Collazo, Jr. (described in the case caption as Humberto N. Collazo, III), and for good cause shown, it is:

ORDERED AND ADJUDGED as follows:

1. Pursuant to 26 U.S.C. §§7402(a) and 7407, Defendants Humberto Collazo, Sr. and Humberto Collazo, Jr. are permanently enjoined from:
 - a) Preparing, filing or assisting in the preparation or filing of any federal income tax return for any other person or entity;
 - b) Providing any tax advice or services for compensation, including preparing or filing returns, providing consultative services, or representing customers;

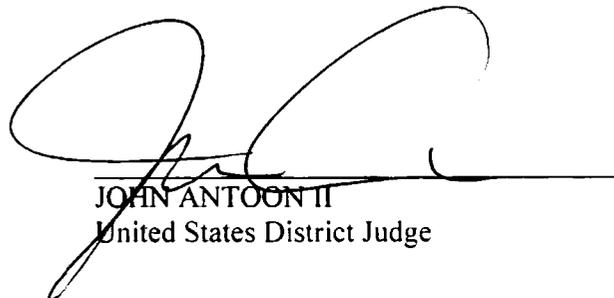
c) Engaging in conduct subject to penalty under IRC §§ 6694, 6695 or 6701, including preparing or filing a return or claim for refund that includes an unrealistic or frivolous position or preparing or filing a return or claim for refund that willfully or recklessly understates a tax liability; or

d) Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws through the preparation or filing of false tax returns;

2. Further, Defendants Humberto Collazo, Sr. and Humberto Collazo, Jr. shall not work in any business as a tax return preparer, nor shall they own or operate any business that is involved in tax preparation. Defendants Humberto Collazo, Sr. and Humberto Collazo, Jr. also shall not operate any type of business that is physically located within any business that is involved in the preparation of tax returns: however, this does not preclude personal visits to a tax preparation business.

DONE and ORDERED in Orlando, Florida on July 21, 2009

Date: 7/21/09



JOHN ANTOON II
United States District Judge

Copies furnished:

All Counsel of Record