

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:13-cv-21304
	)	
OSVALDO J. DIAZ, individually and	)	
d/b/a PROFESSIONAL ACCOUNTING	)	
SERVICES, INC.	)	
	)	
Defendant.	)	

**PERMANENT INJUNCTION BY STIPULATION AND CONSENT**

Plaintiff, the United States of America, and Defendant, Osvaldo J. Diaz, 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 Osvaldo Diaz.
2. Diaz admits 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. Diaz, without admitting any of the allegations in the complaint, waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent injunction, and agrees to be bound by its terms.
4. Diaz further understands and agrees 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. Diaz waives 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 Diaz violates the permanent injunction, he may be subject to civil and criminal sanctions for contempt of court;
- f. Diaz must comply with the specific directives in the permanent injunction order requiring him 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, Diaz has an obligation to preserve all pertinent documents, including tax returns, informational returns, correspondence, working papers, or any other documents connected to his 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 Diaz from contesting his 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 defendant Diaz, individually and doing business as any entity, and any other person or entity working in concert or participation with him 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. Preparing, filing, or assisting in the preparation or filing of federal tax returns, amended returns, or any other related documents or forms that he knows will result in the understatement of an tax liability or the overstatement of federal tax refunds;
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;

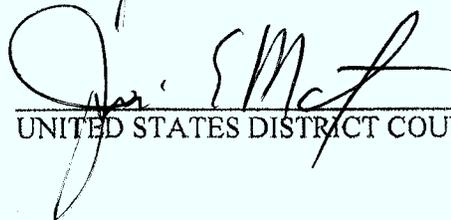
**IT IS FURTHER ORDERED** that Diaz:

1. At his own expense publish a copy of this injunction in *El Nuevo Herald*;
2. Provide to the United States a sworn statement evidencing his compliance with the foregoing directives within forty-five (45) days of entry of this order; and
3. Keep records of his compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States in post-judgment discovery, if requested;

**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. *This case is CLOSED. JEM*

Done and Ordered in Miami, Florida on 4 June 2013, 2013

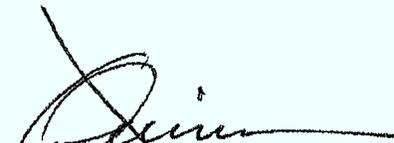
  
UNITED STATES DISTRICT COURT JUDGE

Submitted by:

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