

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

| | | |
|---------------------------------------|---|------------------------|
| UNITED STATES OF AMERICA. |) | |
| |) | |
| Plaintiff, |) | |
| |) | Case No. 7:14-cv-00157 |
| v. |) | |
| |) | |
| MARIA IMELDA CANTU, fka MARIA |) | |
| IMELDA GARCIA, individually and doing |) | |
| doing business as BEST AND UNIQUE |) | |
| INCOME TAX SERVICES, BEST AND |) | |
| UNIQUE INCOME TAX SERVICES, LLC, |) | |
| BEST AND UNIQUE INCOME TAX SERVICE |) | |
| NOTARY PUBLIC BOOKKEEPING, |) | |
| AND LA UNICA INCOME TAX, |) | |
| |) | |
| Defendant. |) | |

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America, and Defendant, Maria Imelda Cantu, fka Maria Imelda Garcia, individually and doing business as Best and Unique Income Tax Services, Best and Unique Income Tax Services, LLC, Best and Unique Income Tax Service Notary Public and Bookkeeping, and La Unica Income Tax stipulate as follows:

1. The United States filed a complaint alleging that defendant, Maria Imelda Cantu fka Maria Imelda Garcia, individually and doing business as Best and Unique Income Tax Services, Best and Unique Income Tax Services, LLC, Best and Unique Income Tax Service Notary Public Bookkeeping and La Unica Income Tax, (“Defendant”), prepared tax returns which understated her customers' tax liabilities by including, *inter alia*, claiming false, improper or inflated itemized deduction, claiming false and exaggerated business expenses on Schedule C, false earned income tax credits and the first-time homebuyer credit to which her customers are not entitled.

2. Defendant admits that this Court has jurisdiction over her and over the subject matter of this action.

3. Defendant waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

4. Defendant enters into this Stipulated Order of Permanent Injunction voluntarily. However, Defendant is not admitting the allegations contained in the complaint filed by the United States.

5. Defendant waives any right she may have to appeal from the Stipulated Order of Permanent Injunction.

6. Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (e.g. the assessment of taxes, interest, or penalties) against her for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting any such liability.

7. Defendant consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendant further understands that if she violates this Stipulated Order of Permanent Injunction, she may be found to be in contempt of court and may be sanctioned for that.

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

- A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408.
- B. Defendant consents to the entry of this injunction and agrees to be bound by its

terms.

C. Maria Imelda Cantu, fka Maria Imelda Garcia, in her own capacity and doing business under any other name, including Best and Unique Income Tax Services, Best and Unique Income Tax Services, LLC, Best and Unique Income Tax Notary Public and Bookkeeping and La Unica Income Tax, or using any other entity, and all persons in active concert or participation with her, is permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:

- I. Acting as federal tax return preparer by preparing or filing, or assisting in the preparation or filing of any federal tax returns for any other person or entity, either individually or through an entity, inclusive of Best and Unique Income Tax Services, Best and Unique Income Tax Services, LLC, Best and Unique Income Tax Notary Public and Bookkeeping and La Unica Income Tax;
- ii. Assisting or advising anyone in connection with any tax matter;
- iii. Having an ownership interest in or working for (either as an employee or independent contractor) any entity that prepares tax returns or represents clients before the Internal Revenue Service;
- iv. Organizing or selling plans, or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;
- v. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;
- vi. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme; and
- vii. Representing anyone before the IRS.

D. IT IS FURTHER ORDERED that Maria Imelda Cantu shall contact, within thirty days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all

persons for whom she prepared federal tax returns or claims for a refund for tax years 2010 through 2012, to inform them of the permanent injunction entered against her, and file with the Court, within 45 days of the injunction order, a sworn certificate stating that she has complied with this requirement.

E. IT IS FURTHER ORDERED that Maria Imelda Cantu shall produce to counsel for the United States, within thirty days 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 she prepared federal tax returns or claims for refund for tax years 2010 through 2012.

F. IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

IT IS SO ORDERED

Signed this 2nd day of June, 2014.


United States District Judge

AGREED IN SUBSTANCE AND FORM BY:

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United States Attorney

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MARIA IMELDA CANTU

DATE

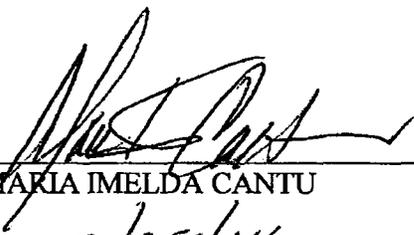
April 7, 2014
DATE

AGREED IN SUBSTANCE AND FORM BY:

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DATE



MARIA IMELDA CANTU
3/28/14
DATE