

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA

Plaintiff

vs

AGUSTIN DIAZ-GARCIA; MAYBETH
VIVALDI-FERMOSO; AGUSTIN
DIAZ-GARCIA, CSP; BUFETE DIAZ
GARCIA, ABOGADOS Y
NOTARIOS, CSP

Defendants

CIVIL 15-2034CCC

PERMANENT INJUNCTION

It is ORDERED, ADJUDGED AND DECREED pursuant to 26 U.S.C. § 7402(a), as necessary for the enforcement of the internal revenue laws in this case and to stop the conduct of the defendants enjoined that interferes with such enforcement, that Agustín Díaz-García, CSP (ADG); Bufete Díaz-García, Abogados y Notarios, CSP (BDG); Agustín Díaz-García, as president and owner of the same; and his spouse Maybeth Vivaldi-Fermoso, and their representatives, agents, and successors in interest, be and are hereby ENJOINED, directly or indirectly, from:

1. Assigning any property or making any disbursements until all Federal Insurance Contribution Act taxes, Federal Unemployment Tax Act taxes, and federal self employment taxes are in fact paid to the Internal Revenue Service.
2. Filing, attempting to file, or aiding in the filing of any false information returns with the Internal Revenue Service.

It is further ORDERED AND DECREED, pursuant to 26 U.S.C. § 7402(a), that Agustín Díaz-García, CSP (ADG); Bufete Díaz-García, Abogados y Notarios, CSP (BDG); Agustín Díaz-García, as president and owner of the

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same; and his spouse Maybeth Vivaldi-Fermoso, and their representatives, agents, and successors in interest, be and are hereby required to:

1. Notify the Internal Revenue Service of any new or presently operating company or entity with which they become involved in relation to federal employment tax withholding, depositing, or reporting, and also if they assume new names or transfer their employees or business operations to another entity not named in the Injunction;

2. File IRS Forms 940-PR and 941-PR (Bufete Díaz-García, Abogados y Notarios, CSP); and

3. File IRS Form 1040-SS or 1040-PR (Agustín Díaz-García and Maybeth Vivaldi-Fermoso).

If the defendants or anyone subject to this injunction violates it in whole or in part, the Court may find them to be in civil contempt, and, if so, it may impose a term of imprisonment until the party purges himself of the contempt.

The Court shall retain jurisdiction over this proceeding for the purpose of implementing and enforcing the Permanent Injunction and to enter any additional decrees that may be necessary.

SO ORDERED.

At San Juan, Puerto Rico, on March 1, 2017.

S/CARMEN CONSUELO CEREZO
United States District Judge