



IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA	)	FILED: MARCH 13, 2009
	)	09CV1595
Plaintiff,	)	JUDGE SHADUR
	)	Civil No. MAGISTRATE JUDGE COLE
v.	)	BR
	)	
MARIA COLICA, individually,	)	
and EL CAMINANTE, INC.	)	
	)	
Defendants.	)	

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION**

Plaintiff United States of America and defendant Maria Colica ("defendant"), stipulate as follows:

Defendant waives the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65.

Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to file an appeal from this judgment.

Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if she violates this injunction, she may be found to be in contempt of court and may be sanctioned or imprisoned. The parties agree that entry of this permanent injunction neither precludes the IRS from assessing penalties against Maria Colica for asserted violations of the Internal Revenue Code ("IRC"), nor precludes her from contesting any such penalties.

By agreeing to this Stipulated Judgment of Permanent Injunction, defendant does not admit or deny the allegations in the complaint.

**ORDER**

**IT IS HEREBY ORDERED** that defendant Maria Colica and any representatives, agents, servants, employees, and anyone in active concert or participation with her, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

- (1) understating customers' liabilities as subject to penalty under IRC § 6694, including but not limited to claiming false claims for fuel tax credits, and preparing any part of a return, amended return, or claim for refund that includes an unrealistic position, including, without limitation, false or inflated claims for the deduction of business or itemized expenses;
- (2) engaging in conduct subject to penalty under IRC § 6695, including but not limited to failing to conduct due diligence with respect to claims for Earned Income Tax Credits;
- (3) understating customers' liabilities as subject to penalty under IRC § 6701;
- (4) assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;
- (5) engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws; and
- (6) engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6701, or any other penalty provision of the IRC.

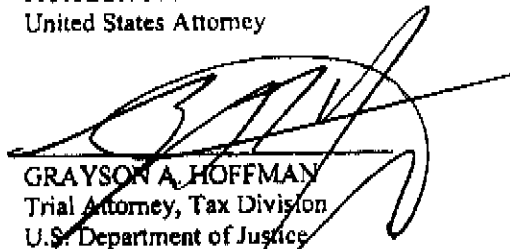
**IT IS FURTHER ORDERED** that Maria Colica, at her own expense, within 30 days of this order, shall contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom she prepared a federal tax return since January 1, 2004, to inform them of the Court's findings concerning the falsity of defendant's prior representations. A copy of the executed permanent injunction shall be enclosed in each such mailing and defendant shall file with the Court a sworn certificate stating that she has complied with this requirement.

**IT IS FURTHER ORDERED** that Maria Colica produce to counsel for the United States within 30 days of this order a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom she prepared federal tax returns or claims for a refund since January 1, 2004.

**IT IS FURTHER ORDERED** that this Court shall retain jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor defendant's compliance with this injunction.


Prepared and submitted by:


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Consented and Agreed to:

  
\_\_\_\_\_  
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SO ORDERED, this 7th day of April, 2009

  
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UNITED STATES DISTRICT JUDGE