

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,) Case No. 4:24-cv-540-P
)
 v.)
)
 RUBEN GONZALEZ,)
)
 Defendant.)
 _____)

**STIPULATED ORDER OF
PERMANENT INJUNCTION AND FINAL JUDGMENT**

Pending is an Unopposed Motion for Permanent Injunction, which asks the Court to enter a permanent injunction against Defendant Ruben Gonzalez under 26 U.S.C. §§ 7402, 7407, and 7408, and the traditional factors for injunctive relief. *Robinson v. Ardoin*, 86 F.4th 574, 587 (5th Cir. 2023). After careful consideration of the motion and applicable law, the Court finds that entry of an agreed permanent injunction against the Ruben Gonzalez is appropriate. FED. R. CIV. PROC. 65(d)(1)(A). The Court further finds that this Stipulated Order of Permanent Injunction and Final Judgment constitutes a final judgment and resolves this case. The Joint Motion is therefore **GRANTED**, as follows:

In support of this action, the United States alleges as follows:

1. The United States filed a complaint alleging that the Defendant Ruben Gonzalez and preparers at his business - Sin Barreras Income Tax - prepared tax returns for customers claiming refunds to which customers were not entitled.
2. Ruben Gonzalez admits the Court has jurisdiction over him and over the subject matter of this action.

3. Ruben Gonzalez waives 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. Ruben Gonzalez voluntarily enters into this Stipulated Order of Permanent Injunction and Final Judgment. However, Ruben Gonzalez is not admitting the factual allegations in the United States' complaint and makes no admission of guilt or liability.
5. Ruben Gonzalez waives any right he may have to appeal from this Stipulated Order of Permanent Injunction and Final Judgment.
6. Ruben Gonzalez agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, him pursuant to 26 U.S.C. § 6109, including the PTIN ending in '9201.
7. Ruben Gonzalez consents to entry of this Stipulated Order of Permanent Injunction and Final Judgment without further notice and agrees the Court shall retain jurisdiction over him for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction and Final Judgment.
8. Ruben Gonzalez understands that if he violates this Stipulated Order of Permanent Injunction and Final Judgment, the Court may find him in contempt and issue sanctions accordingly.
9. Entry of this Stipulated Order of Permanent Injunction and Final Judgment fully resolves only this civil action as set forth in the United States' complaint, and neither precludes the United States from pursuing any other current or future civil or criminal matter or proceeding, nor precludes Ruben Gonzalez from contesting his guilt or

liability in any such future proceedings, and Ruben Gonzalez expressly reserves all defenses and or counterclaims in any other future matter or proceeding.

Accordingly, IT IS ORDERED THAT:

10. 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.
11. Ruben Gonzalez consents to entry of this Stipulated Order of Permanent Injunction and Final Judgment and agrees to be bound by its terms.
12. Ruben Gonzalez, and anyone acting in concert or participation with him, including Sin Barreras Income Tax LLC., and any entity through that offers tax preparation services, are enjoined, effective today, pursuant to Internal Revenue Code (26 U.S.C.) §§ 7402, 7407, and 7408, and the traditional factors for injunctive relief, from directly or indirectly:
 - a. acting as a federal tax return preparer or requesting, assisting in, or directing, the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself unless the entity for which a return is being prepared is an entity for which Ruben Gonzalez is legally obligated to file a tax return;
 - b. owning, operating, managing, working for, investing in, volunteering for, consulting for, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
 - c. training, instructing, teaching, and creating or providing cheat sheets,

- memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- d. maintaining, assigning, holding, using, leasing, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
 - e. advising, counseling, or instructing anyone for compensation or otherwise regarding substantive tax law or the preparation of federal tax returns;
 - f. engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;
 - g. advertising tax return preparation services through any medium, including print, online, and social media;
 - h. referring any taxpayer to a tax preparation firm or to a tax return preparer, or otherwise suggesting that a taxpayer use any given tax preparation firm or any tax return preparer;
 - i. selling, providing access, or otherwise transferring to any person or entity other than the IRS or counsel for the United States, a list of tax preparation customers, that Ruben Gonzalez generated by or from his tax return preparation activities;
 - j. using any business entity, to (a) assist in the preparation of a tax preparation business; or (b) receive federal tax refunds, whether directly from the IRS, or indirectly from Santa Barbara Tax Products Group, or any other tax refund processor;

- k. collecting or gathering Forms W-2 and Forms 1099 from taxpayers or from customers who want to have a federal tax return prepared.
- l. working in the same office or office suite that also contains any part of a business whose activity at that office or office suite is to file, prepare, advise, or assist in the preparation of documents relating to a matter material to the internal revenue laws, including federal tax returns, amended federal tax returns and related documents, for any person for compensation; and
- m. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the Internal Revenue Service;

13. Ruben Gonzalez shall

- a. Within 60 days of the Court's order mail, at his own expense, by first class U.S. mail, and, if an email address is known also by email, to all persons for whom he, or preparers at Sin Barreras Income Tax, have prepared federal tax returns, amended tax returns, or claims for refund since January 2021; (2) all business partners, associates, landlords, employees or independent contractors that Ruben Gonzalez has had since January 2020; and (3) all tax preparation tax software providers from whom Ruben Gonzalez or his tax preparation business has purchased or licensed any tax preparation software since January 2020, a

copy of the order of permanent injunction, with no other enclosures, unless the enclosure(s) is approved by the Department of Justice.

- b. Post on all social media accounts and websites he used to advertise his tax preparation services the following: “Ruben Gonzalez, has been permanently enjoined from preparing federal income tax returns by the United States District Court for the Northern District of Texas. See the U.S. Department of Justice, Tax Division’s website for further information.” This statement will include a hyperlink, which will be provided by counsel for the United States, to any press release regarding the injunction that the Department of Justice may issue. Gonzalez, individually and dba Sin Barreras Income Tax, shall not deactivate any such social media accounts for at least one year after entry of this judgment;
- c. Prominently and continuously from at least January 1 through April 16 of each year post a copy of its permanent injunction (with dimensions of at least 12 by 24 inches) at all the locations where Ruben Gonzalez conducts business, including, but not limited to, posting a copy at 536 W. Seminary Drive, Suite A, Fort Worth, TX 76115
- d. Produce to counsel for the United States, within 30 days of the Court’s order, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom Ruben Gonzalez, prepared federal tax returns or claims for a refund, for calendar years beginning in 2021 and continuing through this litigation.
- e. Surrender to the Secretary of the Treasury or his delegate all PTINs held by,

assigned to, or used by him pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to, or used by him;

- f. be prohibited from applying for, and from directing others to apply for, an EFIN or a PTIN;
- g. Within 60 days of the Court's order, to file a declaration, signed under penalty of perjury, confirming that he has have received a copy of this Court's order and has timely complied with the terms described in paragraphs 13(a), 14(b), 14(c), and 14(d) of this Order;
- h. Keep records of his compliance with the foregoing directives, which may be required to be produced to the Court, if requested, or to the United States

14. The Court shall retain jurisdiction to enforce this Stipulated Order of Permanent Injunction and Final Judgment, 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 the terms set forth here.



Mark T. Pittman
UNITED STATES DISTRICT JUDGE

Stipulated and Agreed to by:



Alejo Pacici, Esq.

8/2/2024

Date