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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:15-cv-07722-NLH-AMD
)	
FELIX TAVERAS SANTOS,)	
Individually and Doing Business as)	
Latino Tax, LLC)	
)	
Defendant.)	
_____)	

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

WHEREAS Defendant, Felix Taveras Santos, waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65;

WHEREAS this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter;

WHEREAS Santos consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms;

WHEREAS Santos understands that if he violates this injunction, he may be found in contempt of court, sanctioned, and/or incarcerated;

WHEREAS Santos and the Plaintiff, United States of America, agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Santos under the Internal Revenue Code nor precludes Santos from contesting such penalties;

WHEREAS Santos and the United States agree that entry of this Stipulated Judgment of Permanent Injunction should not be construed as either an admission or denial of the factual allegations in the United States' complaint;

IT IS HEREBY ORDERED that Felix Taveras Santos, individually and doing business under the name of Latino Tax, LLC, or under any other name or using any other entity, and their representatives, agents, servants, employees, attorneys, is PERMANENTLY ENJOINED pursuant to 26 U.S.C. §§ 7402, 7407, and 7408 from directly or indirectly:

- (a) Preparing or assisting in the preparation or filing of any federal tax returns, amended returns, or other related documents and forms, including obtaining ITINs for any person other than himself;
- (b) Advising, counseling, or instructing anyone concerning the preparation of a federal tax return;
- (c) Owning, managing, controlling, working for, or volunteering for a tax return preparation business;
- (d) Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701 or any other penalty provision in the Internal Revenue Code;
- (e) Representing customers in connection with any matter before the IRS; and

(f) Engaging in other similar conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Santos shall, within 90 days from the entry of this Stipulated Judgment of Permanent Injunction and at his own expense, provide via first-class mail (and e-mail, if known) copies of the Judgment to all customers for whom he or Latino Tax, LLC prepared a federal tax return, amended return, and/or related document(s) from January 1, 2010, to present. After providing copies of the this Stipulated Judgment of Permanent Injunction to all such persons, Santos shall file with the Court a sworn certificate stating that he has done so.

IT IS FURTHER ORDERED that Santos shall, within 90 days from the entry of this Stipulated Judgment of Permanent Injunction and at his own expense, provide to counsel for the United States the names, addresses, telephone numbers, email addresses, and taxpayer identification numbers of all customers for whom he or Latino Tax, LLC prepared a tax return since January 1, 2010.

IT IS FURTHER ORDERED that the United States may take post-judgment discovery to ensure compliance with this Stipulated Judgment of Permanent Injunction.


IT IS FURTHER ORDERED this Court shall retain jurisdiction to enforce this Stipulated Judgment of Permanent Injunction.

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IT IS FURTHER ORDERED that the parties shall bear their own costs of this litigation, including any attorneys' fees.

SO ORDERED this 21st day of January, 2016


UNITED STATES DISTRICT JUDGE
NOEL L. HILLMAN

At Camden, New Jersey

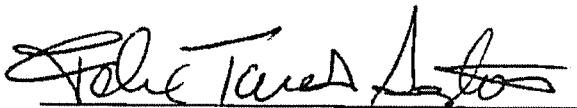
Prepared by:

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Agreed to by:



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