

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
MIDLAND DIVISION

UNITED STATES OF AMERICA. )

Plaintiff, )

v. )

JUAN A. GONZALEZ-CAMACHO and )  
GENOVEVA RODRIGUEZ MORALES, )  
individually and doing business as LATINOS )  
ASSISTANCE INCOME TAX, )

Defendants. )

Case No. 7:15-cv-00099-RAJ

**STIPULATED ORDER OF PERMANENT INJUNCTION**

Plaintiff, the United States of America, and Defendant, Juan Gonzalez-Camacho,  
individually and doing business as Latinos Assistance Income Tax, stipulate as follows:

1. The United States filed a complaint alleging that defendant, Juan Gonzalez-Camacho, individually and doing business as Latinos Assistance Income Tax, prepared tax returns which understated his customers' tax liabilities by claiming false, improper or inflated itemized deductions, and/or claiming false and exaggerated expenses on Schedules C and F, to which his customers were not entitled.

2. Defendant admits that this Court has jurisdiction over him 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 he 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 him 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 him for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendant further understands that if he violates this Stipulated Order of Permanent Injunction, he 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. Juan Gonzalez-Camacho, individually and/or acting in concert with others, as well as doing business under any other name, including Latinos Assistance Income Tax, 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 person or entity, other than himself and his spouse;
- ii. Assisting or advising anyone, other than his spouse, 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 Juan Gonzalez-Camacho 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 he prepared federal tax returns or claims for a refund for tax years 2012 through 2014, to inform them of the permanent injunction entered against him, and file with the Court, within 45 days of the injunction order, a sworn certificate stating that he has complied with this requirement.

E. IT IS FURTHER ORDERED that Juan Gonzalez-Camacho 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 he prepared federal tax returns or claims for refund for tax years 2012 through 2014.

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 7 day of August, 2015.

  
\_\_\_\_\_  
DAVID ALANEZRA  
SR. U.S. DISTRICT JUDGE

AGREED IN SUBSTANCE AND FORM BY:

RICHARD L. DURBIN, JR.  
Acting United States Attorney

/s/ Thomas M. Herrin  
THOMAS MICHAEL HERRIN  
Attorney, Tax Division  
State Bar No. 13428240  
Department of Justice  
717 N. Harwood, Suite 400  
Dallas, Texas 75201  
(214) 880-9745  
(214) 880-9742 (FAX)  
[thomas.m.herrin@usdoj.gov](mailto:thomas.m.herrin@usdoj.gov)

  
\_\_\_\_\_  
JUAN GONZALEZ-CAMACHO

August 1, 2015  
DATE

July 27, 2015  
DATE