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

UNITED STATES OF AMERICA,)	
)	Case No. 16 C 1944
Plaintiff,)	
)	
v.)	
)	
GEORGINA LOPEZ, PAMELA MIRANDA,)	
JORGE A. MIRANDA, and)	
SERVICIOS LATINOS, INC.,)	
)	
Defendants.)	

**STIPULATED AGREEMENT FOR PERMANENT INJUNCTION ORDER AGAINST
GEORGINA LOPEZ, PAMELA MIRANDA, JORGE A. MIRANDA, AND SERVICIOS
LATINOS, INC.**

The United States has filed a Complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against the Defendants Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc. The United States' Complaint alleges, in part, that the Defendants have continually and repeatedly engaged in conduct subject to a penalty under 26 U.S.C. §§ 6694(a), 6694(b), and 6701, by preparing tax returns that understated their customers' tax liabilities based on positions for which there was no realistic possibility of being sustained on the merits, submitting tax returns without a reasonable basis, and knowingly or recklessly misreporting deductions and other entries on their customers' federal tax returns, and that such conduct interferes with the administration of the internal revenue laws. The Defendants, without admitting or denying the allegations contained in the United States' Complaint, agree that an injunction is appropriate under 26 U.S.C. §7402, 7407, and 7408.

The Defendants admit that this Court has jurisdiction over them. The Defendants waive any entry of finding of facts and conclusions of law under Rule 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of judgment of permanent injunction, and agree to be bound by its terms. The Defendants understand that the permanent injunction will constitute the final judgment against them in this civil injunction action, and waive the right to appeal from this judgment. The Defendants further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understand that if they violate the injunction, they may be subject to civil and criminal sanctions for contempt of court.

The Defendants additionally understand that the entry of this Permanent Injunction will resolve only this civil injunction action, and will neither preclude the government from pursuing any other action or proceeding of whatever nature, nor preclude the Defendants from contesting their liability or guilt in any other action or proceeding.

The United States and the Defendants agree to the entry of a judgment of permanent injunction, as set forth herein.

NOW, THEREFORE, it is ORDERED, ADJUDGED, and DECREED that:

A. Georgina Lopez, Pamela Miranda, Jorge A. Miranda, Servicios Latinos, Inc., and their officers, agents, servants, employees, and any other persons in active concert or participation with them, are permanently enjoined, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, and effective from the date of entry of the Court's Order of Permanent Injunction, from:

- I. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person other than themselves;

2. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
3. Having an ownership interest in an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons or representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
4. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;
5. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
6. Employing any person who defendants know prepares or files, or assists in preparing or filing, or collects any information for the purpose of preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person, without regard to whether such preparation or filing activities are within the scope of such persons employment by the Defendants;
7. Advertising tax return preparation services through any medium, including the internet and social media; and,
8. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Within 30 days of the issuance of this Order, Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., will send to counsel for the United States a complete customer list of all persons for whom they have prepared or assisted in preparing a federal income tax return since January 1, 2012 and a copy of each customer's file. This customer list will contain the customers' names, addresses, telephone numbers, and social

security numbers, tax identification numbers, and email address, if known; and the customer files will contain all documents that the Defendants collected and/or used in the preparation of the customers' tax returns.

C. Additionally, within 30 days of receiving the Court's order, Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., will send to counsel for the United States a complete list of all persons who have acted as tax return preparers as employees or at the direction of any of the Defendants since January 1, 2012. This list will contain the tax return preparers' names, addresses, telephone numbers, preparer tax identification numbers, and email addresses, if known.

D. Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., will also send a copy of this Permanent Injunction Order within 60 days of the issuance of this Order to each person who has acted as a tax return preparer as an employee or at the direction of any of the Defendants since January 1, 2012, and to any other business now owned or operated by the Defendants. This mailing shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures.

E. Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., shall mail a copy of this Permanent Injunction Order to all persons or entities for whom they, or their employees, have prepared federal tax returns, amended returns, or other federal tax documents or forms since January 1, 2012. Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., must mail the copies within 60 days of this Order. This mailing shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures.

F. Within 60 days of receiving the Court's order, Georgina Lopez, Pamela Miranda, Jorge A. Miranda, and Servicios Latinos, Inc., will file a declaration, signed under penalty of perjury, confirming that they have received a copy of the Court's order and complied with the terms described in paragraphs B, C, D, and E of this Order:

G. The Court shall retain jurisdiction to enforce the permanent 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 the permanent injunction.

IT IS SO ORDERED, this 11th day of February 2015.

William T. Hart
UNITED STATES DISTRICT JUDGE

Prepared and Submitted by:

James M. Strandjord
JAMES M. STRANDJORD
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-3345
Fax: (202) 514-5238
James.M.Strandjord@usdoj.gov

The undersigned have reviewed and hereby consent to the entry of this permanent injunction:

Georgina Lopez
Georgina Lopez, individually and
on behalf of Defendant Servicios Latinos, Inc.

Dated: 01/15/16

Pamela Miranda
Pamela Miranda, Defendant

Dated: 01-15-16

Jorge A. Miranda
Jorge A. Miranda, Defendant

Dated: 01/15/16