

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF CONNECTICUT

UNITED STATES OF AMERICA,

Plaintiff,

v.

JUAN CARLOS FRIAS;  
USA TAX, LLC;  
MULTI LATIN SERVICES, LLC; and  
CONNECTICUT TAX AND SERVICES, INC.)

Defendants.

)  
)  
) Case No. 3:23-CV-165-RNC

) Senior District Judge Robert N. Chatigny

**STIPULATED ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST  
JUAN CARLOS FRIAS, USA TAX, LLC, MULTI LATIN SERVICES, LLC,  
AND CONNECTICUT TAX AND SERVICES, INC.**

Plaintiff United States of America and Defendants Juan Carlos Frias, USA Tax, LLC, Multi Latin Services, LLC, and Connecticut Tax and Services, Inc. (collectively “Defendants” and with the United States, the “Parties”) stipulate to the entry of an Order and Judgment of Permanent Injunction (“Injunction”) as follows:

1. The United States filed a complaint against Defendants seeking a permanent injunction under 26 U.S.C. §§ 7402(a) and 7407.

2. The Parties agree that the Court should enter a permanent injunction against Defendants in a form identical or substantially similar to the language contained in this injunction.

3. Defendants each admit that this Court has subject matter jurisdiction and that they are subject to the Court’s personal jurisdiction.

4. The Parties waive entry of findings of fact and conclusions of law.

5. The Parties understand and agree that this judgment and order of permanent injunction will be entered under Fed. R. Civ. P. 65 and will constitute the final judgment against Defendants in this matter. The Parties waive the right to appeal from this judgment and agree that they will bear their respective costs, including any attorneys' fees or other expenses of this litigation.

6. The Parties agree that no provision of this Injunction, or the fact that they are agreeing to it, constitutes an admission of wrongdoing or liability by Defendants to any of the allegations set forth in the Complaint by the United States for any other purpose outside the context of this proceeding. The Parties agree that entry of this Stipulation and Injunction shall resolve only the Complaint in this action and will not preclude the United States from pursuing any other current or future civil or criminal matters or proceedings, with the exception that the United States will not seeking disgorgement of profits from the Defendants for the actions described in the complaint and leading up to the date of this Stipulation (but this will in no way bind the United States from seeking disgorgement for actions taken after March 18, 2024). Nothing contained in this Stipulation and Injunction shall be construed or interpreted to preclude Defendants from contesting their liability or guilt in any other matter or proceeding.

#### **ORDER**

It is hereby ORDERED:

1. Pursuant to 26 U.S.C. §§ 7402(a) and 7407, Defendants Juan Carlos Frias, USA Tax, LLC, Multi Latin Services, Connecticut Tax and Services, Inc., and their officers, directors, shareholders, members, managers, agents, and anyone in active concert or participation with them, are permanently enjoined from directly or indirectly:

- a. Preparing, filing, or assisting in preparing or filing, any federal tax return, amended return, or other federal tax documents and forms for anyone other than themselves;
- b. Training, advising, counseling, instructing, or teaching anyone regarding tax preparation, or creating or providing anyone with cheat sheets, memoranda, directions, instructions, or manuals pertaining to the preparation of any federal tax return;
- c. Owning, operating, managing, assisting, investing in, receiving fees or compensation from, controlling, licensing, assigning their interests in, franchising, consulting, working for, or volunteering for any entity that prepares, assists in preparing, or files federal tax returns or other federal tax documents;
- d. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that prepares, assists in preparing, or files federal tax returns or other federal tax documents;
- e. Advertising tax return preparation services through any medium, including print, radio, television, the internet, or social media;
- f. Maintaining, assigning, transferring, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- g. Representing any person in connection with any matter before the IRS;
- h. Employing any person to work as a federal tax return preparer other than to prepare their own returns;

- i. Referring any person to a tax preparation firm or tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
- j. Selling, providing access, or otherwise transferring to any person some or all of Defendants' proprietary assets generated by their tax return preparation activities, including, but not limited to, customer lists; and
- k. Otherwise engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695, or that substantially interferes with the administration and enforcement of the internal revenue laws.

2. Pursuant to 26 U.S.C. §§ 7402(a), Defendants are hereby ordered to prominently post a copy of this Injunction (with dimensions of at least 12 by 24 inches) at Defendants' last business address, and to prominently post an electronic copy of the Injunction on any website or social media site or social media profile in which they have promoted or advertised tax preparation services or which they maintain or create over the next five years that includes promotion or advertising of tax preparation services.

3. Pursuant to 26 U.S.C. §§ 7402(a), Defendants are hereby ordered to produce to counsel of the United States, within 60 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 Defendants prepared federal tax returns, amended tax returns, or claims for refund between January 1, 2018, and the date of the Court's order.

4. Pursuant to 26 U.S.C. §§ 7402(a), Defendants are hereby ordered to contact by email, if an email address is known, or otherwise by U.S. Mail, all persons for whom Defendants prepared federal tax returns, amended tax returns, or claims for refund from January 1, 2018, as

well as all employees or independent contractors Defendants have employed since January 1, 2018, and inform them of the permanent injunction entered against Defendants by sending each of them a copy of the order of permanent injunction, with no other text, enclosures, or attachments unless approved in writing by the Department of Justice.

5. Pursuant to 26 U.S.C. §§ 7402(a), Defendants are hereby ordered to disclose and surrender to the Secretary of the Treasury or his delegate all PTINs held by, assigned to, or used by Defendants, pursuant to 26 U.S.C. § 6109, as well as any EFIN numbers held by, assigned to, or used by Defendants.

6. Pursuant to 26 U.S.C. §§ 7402(a), Defendants are hereby ordered to file, within 45 days of receiving the Court's order, a declaration, signed under penalty of perjury, confirming that they received a copy of the Court's order and that they are in compliance with the terms described in Paragraphs 1 through 4 of this Stipulation and Order.

7. The United States is authorized to take post-judgment discovery in order to monitor and ensure Defendants' compliance with this Stipulation and Order.

8. This Court shall retain jurisdiction over Defendants and over this action to enforce any injunction entered against them.

IT IS SO ORDERED this 21st day of May, 2024.

Robert N  
Chatigny

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N Chatigny  
Date: 2024.05.21  
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Hon. Robert N. Chatigny  
Senior U.S. District Judge


SO STIPULATED AND AGREED TO BY:

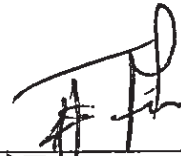
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U.S. Department of Justice, Tax Division

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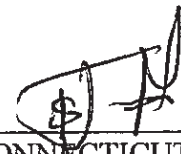
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JUAN CARLOS FRIAS, Defendant

  
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USA TAX, LLC, by its authorized representative,  
JUAN CARLOS FRIAS



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MULTI LATIN SERVICES, LLC, by its authorized  
representative, JUAN CARLOS FRIAS



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CONNECTICUT TAX AND SERVICES, INC., by  
its authorized representative,  
CHRISTIAN ADORNO