

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 7:11-cv-00027
)	
JOSE E. CABRERA, d/b/a JEC Business)	
Consulting,)	
)	
Defendant.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against defendant Jose E. Cabrera, doing business as JEC Business Consulting ("Cabrera" or "defendant").

The Parties represent that
A

Cabrera has consented to entry of this Stipulated Order of Permanent Injunction, and waives the entry of findings of fact and conclusions of law. Cabrera further understands that this permanent injunction constitutes the final judgment in this matter, and waives any rights he may have to appeal from this judgment. Cabrera further acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes the assessment of taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes him from contesting any such liability.

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NOW, THEREFORE, ~~and for good cause shown~~, it is accordingly ORDERED, ADJUDGED, and DECREED that ~~the~~ *the proposed Motion for Entry of Demand Injunction and the* ~~the~~ *should be granted and the following injunction is at the request of the Parties issued.*
Pursuant to 26 U.S.C. ("I.R.C.") §§ 7402, 7407, and 7408, Jose E. Cabrera, doing business as JEC Business Consulting, or any other entity, is permanently enjoined from directly or indirectly:

- a) preparing or filing federal tax returns (including amended returns), or advising, assisting or instructing anyone to prepare or file federal tax returns (including amended returns) that claim the First-Time Homebuyer Credit unless ensuring that the taxpayer is entitled to that credit in accordance with 26 U.S.C. § 36;
- b) engaging in conduct subject to penalty under 26 U.S.C. § 6701, including, but not limited to, preparing federal income tax returns (including amended returns) that improperly include claims for the First-Time Homebuyer Credit;
- c) engaging in conduct subject to penalty under 26 U.S.C. § 6694, including, but not limited to, preparing federal income tax returns (including amended returns) that improperly include claims for the First-Time Homebuyer Credit; and
- d) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Cabrera shall contact by United States mail (or by electronic mail, if a postal address is unknown) all persons for whom he prepared a federal tax return (or an amended return), since January 1, 2009, that included a claim for the First-Time Homebuyer Credit, and inform those persons of his consent to this permanent injunction, and enclose a copy of the injunction entered against him, and file with the Court within fifteen days of the date the permanent injunction is entered, a certification signed under penalty of perjury by Cabrera, that he has done so;

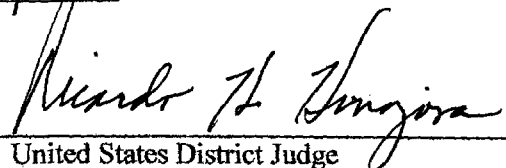
IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction;

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing this permanent injunction; and

IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. P. 65(d)(2), counsel for the United States is authorized to arrange for personal service of this order on the defendant.

IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. P. 65(d)(2), this order binds only the following who receive actual notice of it by personal service or otherwise:

- a) Jose E. Cabrera, doing business as JEC Business Consulting, or any other entity;
- b) Jose E. Cabrera's officers, agents, servants, employees, and attorneys; and
- c) other persons who are in active concert or participation with anyone described in (a) or (b), above.

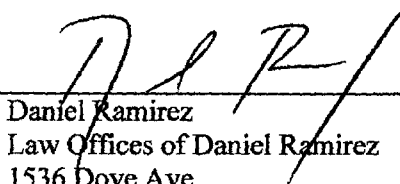
SO ORDERED this 27th day of July, 2011 at McAllen, Texas.

United States District Judge

Consented to and submitted by:



Jose E. Cabrera, doing business as JEC
Business Consulting
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Suite B
Pharr, Texas 78577

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