

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

Case No. 09-80302-CIV-RYSKAMP/VITUNAC

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT CUSENZA, individually and  
doing business as C R INSURANCE  
AGENCY, INC.,

Defendants.

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**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST ROBERT CUSENZA**

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction and other relief in this matter against Defendant Robert Cusenza.

Defendant, Robert Cusenza, admits that this Court has jurisdiction over him and over the subject matter of this action. Defendant consents to the entry, without further notice, of this Final Judgment of Permanent Injunction. Defendant waives the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402, 7407, 7408. Defendant waives any right he may have to appeal from the Final Judgment of Permanent Injunction.

Defendant states that he enters into this Final Judgment of Permanent

Injunction voluntarily.

Defendant acknowledges that entry of this Final Judgment neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting such taxes, interest, or penalties. Nothing in this Stipulated Final Judgment should be construed as an admission of the allegations contained in the United States' complaint.

Defendant agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing this injunction, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED AND DECREED that this Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407, and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code"). In addition, this Court shall retain jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor the defendant's compliance with this injunction.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that

1. Robert Cusenza, d/b/a C R Insurance Agency, Inc., and his representatives, agents, servants, employees, and anyone in active concert or participation with

him, are PERMANENTLY ENJOINED, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 from directly or indirectly:

A. preparing tax returns with claims for fuel tax credits, made under I.R.C. § 6421(a) and/or prepared using IRS Form 4136, "Credit for Federal Tax Paid on Fuels;"

B. engaging in any conduct subject to penalty under I.R.C. § 6694, including but not limited to preparing any part of a return, amended return, or claim for refund that includes an unrealistic position, including, without limitation, inflated claims for the deduction of business or employee expenses;

C. assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal income tax returns;

D. engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws;

E. engaging in conduct subject to penalty under I.R.C. § 6701, i.e., preparing or assisting others in preparing any document (i) that is to be used in connection with any material matter arising under the internal revenue laws and (ii) that Cusenza knows will (if so used) result in understating the income tax liability

of another person; and

F. engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision of the I.R.C.;

2. Robert Cusenza shall, at his own expense, **within thirty days** of this order, enroll in a tax preparation course approved by the United States, and **within 120 days** complete the course and certify to the Court that he has complied with this provision; and

3. Robert Cusenza shall mail a copy of this Final Judgment of Permanent Injunction and a copy of the Complaint to the last known address of all persons for whom he prepared federal tax returns or assisted in preparing tax returns since January 1, 2004, and certify to the Court within **sixty** days of entry of this Order that he has complied with this provision.

4. The Clerk of Court shall CLOSE this case and DENY any pending motions as MOOT.

DONE AND ORDERED this 20th day of November, 2009.

S/Kenneth L. Ryskamp  
KENNETH L. RYSKAMP  
UNITED STATES DISTRICT JUDGE