

UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Miami Division

Case Number: 11-24073-CIV-MARTINEZ-MCALILEY

UNITED STATES OF AMERICA,

Plaintiff,

vs.

KENIA MARRERO, individually and d/b/a
KENIA IMMIGRATION SERVICES,

Defendant.

CONSENT ORDER FOR PERMANENT INJUNCTION

THIS CAUSE came before the Court upon the parties' Joint Motion for Entry of Order for Permanent Injunction (D.E. No. 11). Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Kenia Marrero, individually and doing business as Kenia Immigration Services. Marrero admits that this Court has jurisdiction over her and over the subject matter of this action pursuant to 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407, and 7408. Marrero does not admit or deny any of the other allegations in the complaint.

Marrero voluntarily consents to the entry of this permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 and waives any right she may have to appeal from this permanent injunction. The parties waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65 and 26 U.S.C. §§ 7402, 7407 and 7408. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Marrero for asserted violations of the Internal Revenue Code nor

precludes Marrero from contesting any such penalties. The parties further agree that entry of this order resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Marrero from contesting her liability in any matter or proceeding. Accordingly, it is hereby:

ORDERED AND ADJUDGED that

1. The parties' Joint Motion for Entry of Order for Permanent Injunction (D.E. No. 11) is **GRANTED**.
2. Kenia Marrero and her representatives, agents, servants, employees, attorneys, independent contractors, and any other person working in concert or participation with her directly or indirectly, are enjoined under 26 U.S.C. §§ 7402(a), 7407, and 7408 from:
 - a. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, forms, or other tax-related documents for any person or entity other than herself;
 - b. Understating taxpayers' liabilities as prohibited by 26 U.S.C. § 6694;
 - c. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694 or 6701;
 - d. Engaging in conduct that substantially interferes with the administration or enforcement of the internal revenue laws.
3. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Marrero is ordered to send, by United States mail or email, an executed copy of this order to all persons for whom she has prepared a federal tax return or form since January 1, 2008. Marrero must send the copies within thirty days of the date of this order and must, within 5 days thereafter, provide the United States

with a certificate of compliance, signed under penalty of perjury, stating that she has complied with this requirement. The mailings 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 except those specifically mentioned herein.

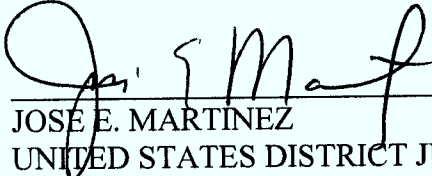
4. Pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, Marrero is also ordered to turn over to the United States a list of the names, addresses, email addresses, phone numbers, and social security numbers of all individuals or entities for whom she prepared federal income tax returns, including claims for refund, since January 1, 2008, within thirty days of the date of this order.

5. The United States is authorized to monitor Marrero's compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

6. The United States shall immediately serve a copy of this Order on Defendant.

7. This case is **CLOSED**, and all pending motions are **DENIED** as **MOOT**.

DONE AND ORDERED in Chambers at Miami, Florida, this 25 day of June, 2012.



JOSE E. MARTINEZ
UNITED STATES DISTRICT JUDGE

Copies provided to:
Magistrate Judge McAliley
All Counsel of Record