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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	Case No. 1:16-CV-03923
PABLO MORADO, d/b/a	)	
PM TAX SERVICES, PABLO MORADO	)	
TAX SERVICES, MARTINEZ	)	
INCOME TAX, MARTINEZ TAX	)	
SERVICES, SERVICIOS MARTINEZ	)	
	)	
Defendant.	)	
	)	

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION**

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402, 7407, and 7408; and Fed. R. Civ. P. 65 enters this judgment against Pablo Morado, doing business as Pablo Morado Tax Services, PM Tax Services, Martinez Income Tax, Martinez Tax Services, and Servicios Martinez (collectively referred to as “Pablo Morado”). It is accordingly ORDERED, ADJUDGED, and DECREED that:

1. The Court finds that the Defendant, Pablo Morado, has continually and repeatedly engaged in conduct subject to penalty under IRC §§ 6694 and 6695, and that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under §§ 6694 and 6695 would not be sufficient to prevent Pablo Morado’s interference with the proper administration of the tax laws and that Morado should be permanently enjoined from acting as an income tax return preparer.

2. The Court finds that the Defendant, Pablo Morado has engaged in conduct subject to penalty under IRC §6701, and that injunctive relief is appropriate under IRC § 7408 to prevent a recurrence of that conduct;
3. The Court finds that the Defendant, Pablo Morado, has engaged in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws, and that injunctive relief against him is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and IRC § 7402(a);
4. The Court, pursuant to IRC §§ 7402, 7407, and 7408, enters a permanent injunction prohibiting Pablo Morado from engaging in conduct subject to penalty under IRC §§ 6694, 6695, and 6701, and from engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;
5. The Court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, enters a permanent injunction enjoining Morado from, directly or indirectly,:
  - a. 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 himself;
  - b. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
  - c. 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;
  - d. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;

- e. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
  - f. Employing any person who prepares or files, or assists in preparing or filing, any federal tax return, amended return, or other federal tax document or form for any person;
  - g. Advertising tax return preparation services through any medium, including the internet and social media;
  - h. Referring any customer to a tax preparation firm or a tax return preparer, or otherwise suggesting that a customer use any particular person or firm to prepare the customer's return; and
  - i. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
6. The Court, pursuant to 26 U.S.C. § 7402(a), 7407, and 7408, orders Morado to produce to counsel for the United States, within thirty days of entry of the Court's order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund, for tax years beginning in 2013 and continuing through this litigation;
7. The Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, hereby orders Morado within 30 days of receiving the Court's order, to contact by U.S. mail and, if an e-mail address is known, by e-mail, all persons for whom he has prepared federal tax returns, amended tax returns, or claims for refund since January 2014, as well as all employees or independent contractors he has had since January 2014, and to inform them of the permanent injunction

entered against him by sending each of them a copy of the order of permanent injunction, with no other enclosures unless approved by the Department of Justice or the Court;

8. The Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, hereby orders Morado within 45 days of receiving the Court's order, to file a declaration, signed under penalty of perjury, confirming that he has received a copy of the Court's order and complied with the terms described in Paragraphs 6 and 7 of this Order.
9. The Court authorizes the United States to engage in post-judgment discovery to monitor Defendant's compliance with the terms of the injunction entered against the Defendant, Pablo Morado;
10. The Court retains jurisdiction over this civil action for the purpose of enforcing the terms of the injunction entered against the Defendant, Pablo Morado.

IT IS SO ORDERED and ADJUDGED this 13<sup>th</sup> day of October, 2016.

UNITED STATES DISTRICT JUDGE

**HARRY D. LEINENWEBER**