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JS-6

Attorneys for Plaintiff the United States of America

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No. CV 14-1912 RSWL
Plaintiff,)	
vs.)	FINAL JUDGMENT OF
ROBERT L. CARDOZA,)	PERMANENT INJUNCTION
Defendant.)	AGAINST ROBERT L. CARDOZA

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1 Pursuant to the “STIPULATION FOR ENTRY OF FINAL JUDGMENT OF
2 PERMANENT INJUNCTION AGAINST ROBERT L. CARDOZA” filed
3 concurrently herewith:

4 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:**

5 1. The court has jurisdiction over defendant Robert L. Cardoza, and over
6 the subject matter of this proposed action pursuant to 28 U.S.C. §§ 1340 and 1345
7 and 26 U.S.C. § 7402(a).

8 2. Pursuant to 26 U.S.C. §§ 7402 , 7407 and 7408, Defendant Robert L.
9 Cardoza:

- 10 a. is permanently enjoined from acting as a federal tax return
11 preparer or requesting, assisting in, or directing the preparation
12 or filing of federal tax returns or other tax forms or documents
13 for any person or entity other than himself (or his spouse if he
14 files a joint return);
- 15 b. is permanently enjoined from misrepresenting his experience or
16 education as a tax return preparer;
- 17 c. consents, without further proceedings, to immediate revocation
18 of any Preparer Tax Identification Number (PTIN) that is held
19 by, or assigned to, or used by him pursuant to 26 U.S.C. §
20 6109;
- 21 d. consents, without further proceedings, to immediate revocation
22 of any Electronic Filing Identification Number (EFIN) held by,
23 assigned to, or used by him; and
- 24 e. is permanently enjoined from using, maintaining, obtaining,
25 transferring, selling, or assigning any PTIN(s) and EFIN(s).

26 3. Defendant Robert L. Cardoza waives the entry of findings of fact and
27 conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure
28 and 26 U.S.C. §§ 7402, 7407 and 7408.

1 4. Defendant Robert L. Cardoza understands that this Final Judgment of
2 Permanent Injunction will constitute the final judgment against him in this civil
3 injunction action. Defendant Robert L. Cardoza waives any right he may have to
4 appeal from this Final Judgment of Permanent Injunction.

5 5. Defendant Robert L. Cardoza consents to the entry of this Final
6 Judgment of Permanent Injunction and agrees to be bound by its terms.

7 6. Entry of this Final Judgment of Permanent Injunction resolves only
8 this civil injunction action, and neither precludes the government from pursuing
9 any other current or future civil or criminal matters or proceedings, nor precludes
10 Defendant Robert L. Cardoza from contesting his liability or guilt in any other
11 matter or proceeding.

12 7. Nothing in this Final Judgment of Permanent Injunction precludes the
13 Internal Revenue Service from assessing taxes, interest, or penalties against him
14 for asserted violations of the Internal Revenue Code, nor precludes Defendant
15 Robert L. Cardoza from contesting such taxes, interest, or penalties.

16 8. This Court shall retain jurisdiction over the defendant, Robert L.
17 Cardoza, and over this action to enforce this Final Judgment of Permanent
18 Injunction and the United States shall be entitled to conduct discovery to monitor
19 Defendant Robert L. Cardoza's compliance with the terms of this injunction
20 entered against him.

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1 9. Pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure, this
2 Final Judgment of Permanent Injunction binds the following who receive actual
3 notice of it by personal service or otherwise:

- 4 a. the defendant, Robert L. Cardoza;
- 5 b. Robert L. Cardoza’s officers, agents, servants, employees, and
6 attorneys; and
- 7 c. other persons who are in active concert or participation with
8 anyone described in (a) or (b) above.

9 **IT IS SO ORDERED.**

10 DATED: 9/18/2014

RONALD S.W. LEW

HON. RONALD S.W. LEW
SENIOR U.S. DISTRICT JUDGE

11 Respectfully Submitted,

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16 Acting United States Attorney
17 SANDRA R. BROWN
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26
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