

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
FORT LAUDERDALE DIVISION

Case Number:

UNITED STATES OF AMERICA,	)
	)
Plaintiff,	)
	)
v.	)
	)
DIANELYS ARMENGOL GUEVARA a/k/a	)
DIANELYS ARMENGOL,	)
	)
Defendant.	)

**FINAL JUDGMENT OF PERMANENT INJUNCTION**

Plaintiff, United States of America, has filed a complaint for permanent injunction against Defendant, Dianelys Armengol Guevara a/k/a Dianelys Armengol ("Guevara"). The parties stipulate as follows

1. Guevara understands that this Final Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to appeal from this judgment. Guevara also waives entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52.

2. Guevara consents to the entry of this Final Judgment of Permanent Injunction under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407 and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal. Guevara understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

3. The parties agree that entry of this Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service (IRS) from assessing penalties against Guevara for

violations of the Internal Revenue Code, nor precludes Guévara from contesting any such penalties.

Accordingly, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a), 7407(a) and 7408;

B. Guevara has voluntarily consented to the entry of this injunction and agrees to be bound by its terms;

C. Pursuant to I.R.C. §§ 7402(a), 7407 and 7408, Guevara, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with her, are permanently enjoined from, directly or indirectly:

(1) Acting as a federal tax return preparer or otherwise preparing or assisting in preparing or advising with respect to any federal tax return, amended return, claim for refund, or any other federal tax-related document for any person or entity other than herself (or her spouse, if filing a joint return);

(2) Providing any tax advice or services to any person or entity, including providing electronic filing or tax consulting services to customers or representing customers before the IRS;

(3) Engaging in conduct subject to penalty under I.R.C. § 6694, including preparing tax returns or claims for refund that include unrealistic or frivolous positions;

(4) Engaging in any activity subject to penalty under I.R.C. § 6695, including § 6695(c), which penalizes preparers who fail to furnish identifying numbers on the returns they prepare;

(5) Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that the preparer knows will (if so used) result in an understatement of another person's tax liability;

(6) Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws; and

(7) Misrepresenting any of the terms of this Final Judgment of Permanent Injunction.

D. Guevara is ordered to mail a copy of this Final Judgment of Permanent Injunction, within thirty days of its entry, to all persons for whom she has prepared or helped to prepare federal tax returns, amended returns, refund claims or other federal tax-related documents since January 1, 2009. Guevara shall file a certificate of compliance, signed under penalty of perjury and stating that she has complied with this paragraph D, with the Court within thirty days of the entry of this Final Judgment of Permanent Injunction.

E. Guevara is ordered to produce to counsel for the United States, within thirty days of the entry of this Final Judgment of Permanent Injunction, a complete list of all persons identified in paragraph D, identifying each person's name, social security number, address, e-mail address, and telephone number, and the tax period(s) for which Guevara prepared a tax-related document for that person.

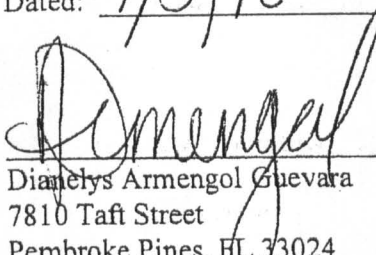
F. Guevara is ordered to provide a copy of this Final Judgment of Permanent Injunction, within thirty days of the entry of this Final Judgment of Permanent Injunction, to the Liberty Tax Service franchise located at 2500-1 N. State Road 7 in Hollywood, Florida and to all of Guevara's principals, officers, managers, employees and independent contractors. Guevara is further ordered to provide to counsel for the United States, within thirty days of the entry of this Final Judgment of Permanent Injunction, a signed and dated acknowledgment of receipt from each person to whom Guevara provided such a copy.

G. The United States is permitted to engage in discovery after the entry of this Final Judgment of Permanent Injunction to ensure Guevara's compliance with its terms.

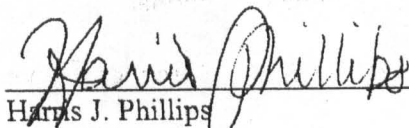
H. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Judgment of Permanent Injunction.

Consented and Agreed to:

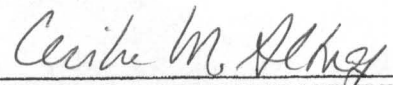
Dated: 1/5/10

  
Dianelys Armengol Guevara  
7810 Taft Street  
Pembroke Pines, FL 33024

Dated: 1/6/11

  
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SO ORDERED this 7 day of January, 2011.

  
UNITED STATES DISTRICT JUDGE