

**IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA**

**Case No. 09-21987-Civ-COOKE/BANDSTRA**

UNITED STATES OF AMERICA,

Plaintiff

vs.

ALBERTO ALEM, *et al.*,

Defendants.

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**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST ALBERTO ALEM**

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction in this matter against Defendant Alberto Alem.

Defendant 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 Stipulated Final Judgment of Permanent Injunction.

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

Defendant waives any right he may have to appeal from the Stipulated Final Judgment of Permanent Injunction.

Defendant states that he enters into this Stipulated Final Judgment of Permanent Injunction voluntarily.

Defendant acknowledges that entry of this Stipulated Final Judgment of Permanent Injunction 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 of Permanent Injunction 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 Stipulated Final Judgment of Permanent 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:

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402 and 7408;

2. Alberto Alem 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 26 U.S.C. §§ 34(a), 6421(a), or 6427 and/or prepared using IRS Form 4136, "Credit for Federal Tax Paid on Fuels;"

B. Engaging in any conduct subject to penalty under 26 U.S.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. Using false or fictitious Employer Identification Number, Taxpayer Identification Number, Preparer Tax Identification Number, Social Security Number, or any other federally issued identification number to file or remit income tax returns;

E. Allowing others the use of a personal or business Employer Identification Number, Taxpayer Identification Number, Preparer Tax Identification Number, Social Security Number, Electronic Filing Identification Number, or any other federally issued identification number to prepare or file income tax returns;


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

G. Engaging in conduct subject to penalty under 26 U.S.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 Alem knows will (if so used) result in understating the income tax liability of another person, and;

H. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, 6701, or any other penalty provision of the Internal Revenue Code, and;

3. Alberto Alem shall, at his own expense, **within forty-five (45) 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.

**DONE AND ORDERED** in Chambers at Miami, Florida this 26<sup>th</sup> day of July 2010.



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MARCIA G. COOKE  
United States District Judge

cc:

The Honorable Ted E. Bandstra

All counsel of record