

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

ELIAS LINARES; MARGEA ZALDIVAR;
TAXES LA UNIVERSAL, CORP.;
UNIVERSAL TAXES & STAFFING CORP.;
and TAXES LA UNIVERSAL II CORP.;

Defendants.

FILED
IN CLERK'S OFFICE
U.S. DISTRICT COURT E.D.N.Y.

★ JUL 27 2017 ★

LONG ISLAND OFFICE

No 2:17-cv-00219-SJF-ARL

**JUDGMENT OF PERMANENT INJUNCTION AGAINST ELIAS LINARES, MARGEA
ZALDIVAR, TAXES LA UNIVERSAL, CORP., UNIVERSAL TAXES & STAFFING
CORP., AND TAXES LA UNIVERSAL II CORP.**

Upon the Stipulated Agreement for Permanent Injunction (Dkt. No. 13), judgment is hereby entered in favor of the Plaintiff United States of America and against Defendants Elias Linares, Margea Zaldivar, and their businesses, Taxes La Universal, Corp., Universal Taxes & Staffing Corp., and Taxes La Universal II Corp. Defendants do not admit any liability regarding the United States' claims but waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure. Defendants consent to entry of permanent injunction and voluntarily waive any right they have to appeal from it. This judgment of permanent injunction resolves only this civil injunction action against Defendants, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendants from contesting their liability or guilt in any other matter or proceeding.

The Court finds that entry of a permanent injunction against defendants is appropriate and necessary.

Pursuant to the terms of the Stipulated Agreement for Permanent Injunction Against Elias Linares, Margea Zaldivar, Taxes La Universal, Corp., Universal Taxes & Staffing Corp., and Taxes La Universal II Corp.,

IT IS HEREBY ORDERED THAT Elias Linares, Margea Zaldivar, Taxes La Universal, Corp., Universal Taxes & Staffing Corp., and Taxes La Universal II Corp., and all those acting in concert or participation with them, are permanently enjoined, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) 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;
- (2) Representing any person before the IRS;
- (3) Advising, counseling, or instructing anyone about preparing a federal tax return;
- (4) Employing, managing, or supervising 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;
- (5) Engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, or 6701;
- (6) Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number or an Electronic Filing Identification Number;
- (7) Having an ownership interest in, profiting from, or working or volunteering for 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;
- (8) Advertising tax return preparation services through any medium, including the internet and social media; and
- (9) Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

