

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA

Plaintiff,

v.

SALVADOR G. RUIZ,

Defendant.

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Civil No. **1:06 CV 087**

SPIEGEL, J.
J. HOGAN

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, has filed a Complaint for Permanent Injunction and Other Relief in this matter against the defendant, Salvador G. Ruiz.

Ruiz consents to entry of this Final Judgment of Permanent Injunction without further notice. Ruiz waives the entry of findings of fact and conclusions of law and waives any right he may have to appeal from this Final Judgment of Permanent Injunction.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code").
2. The Court finds that Ruiz has consented to the entry of judgment for injunctive relief pursuant to Code §§ 7402, 7407 and 7408 to prevent him from: (1) acting as a federal income tax return preparer (as defined in Code § 7701(a)(36)); (2) engaging in conduct subject to penalty under Code §§ 6694 and 6701; and (3) engaging in conduct that substantially interferes with the

administration and enforcement of the internal revenue laws or engaging in any other conduct that is subject to penalty under the Code.

3. It is further ORDERED, ADJUDGED AND DECREED that Ruiz, individually and doing business as or through any other entity, and anyone acting in concert with him, is permanently enjoined and restrained from, directly or indirectly, by the use of any means or instrumentalities:

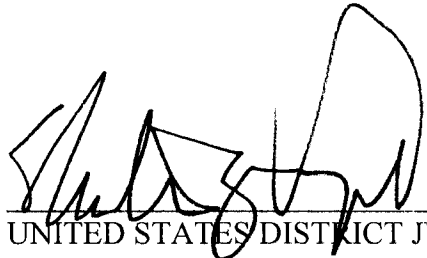
- (a) Providing federal income tax services or preparing or assisting in the preparation of federal income tax returns for others, with the exception of any joint individual return that he may file with his spouse relating to his personal income (Ruiz may continue to provide other accounting and bookkeeping services);
- (b) Engaging in activity subject to Code § 6701, *i.e.*, preparing or assisting in the preparation of any tax form or other document related to a matter material to the internal revenue laws that includes a position that he knows will, if used, result in the understatement of tax liability;
- (c) Understating taxpayers' liabilities as prohibited by Code § 6694; and
- (d) Engaging in other similar conduct that interferes with the administration or enforcement of the internal revenue laws, or engaging in any other conduct subject to penalty under the Code.

4. It is further ORDERED, ADJUDGED AND DECREED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction.

5. It is further ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction of this action for the purpose of implementing and enforcing this Final Judgment.

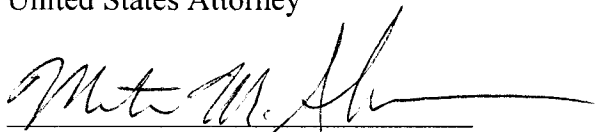
There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

Dated: 2/28/06


UNITED STATES DISTRICT JUDGE

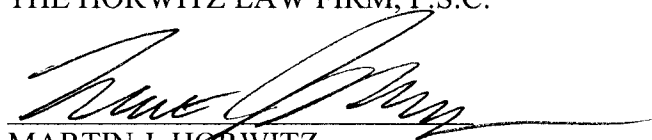
Consented to and submitted by:

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