

UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

UNITED STATES,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Case No. 3:23-cv-165 (RNC)
	:	
JUAN CARLOS FRIAS ET AL.,	:	
	:	
Defendants.	:	

ORDER

This case is before the Court on the motion of the Plaintiff (ECF 36) for an order requiring the Defendants to show cause why they should not be held in civil contempt for failure to comply with their obligations under the Stipulated Order and Judgment of Permanent Injunction filed on the docket of this case on May 21, 2024 (ECF 34) ("the Injunction").

For reasons stated on the record during a conference with counsel on February 27, 2025:

The Plaintiff's motion is granted.

By no later than 5:00 PM on March 7, 2025, the defendants will prominently post a copy of the Injunction (with dimensions of at least 12 by 24 inches) at their last known business address, as required by the Injunction (see Injunction, page 4, paragraph 2), by posting a copy of the Injunction next to the main entrance of the building at 144 High Street, New Britain,

CT (on the exterior wall), where it will be plainly visible to persons using the entrance.

By no later than 5:00 PM on March 7, 2025, the defendants will post a copy of the Injunction on any website on which they have promoted tax preparation services, as required by the Injunction (see id.), by posting a copy of the Injunction on USA Tax's public website at <https://usataxct.com>.

By no later than 5:00PM on March 13, 2025, the defendants will provide Plaintiff's counsel with a customer list containing the information required by the Injunction (see Injunction, page 4, paragraph 3).

By no later than 5:00PM on March 31, 2025, the defendants will provide notice of the Injunction to all persons for whom they prepared federal tax returns, amended returns or claims for refunds from January 1, 2018, until May 21, 2024, as required by the Injunction (see id., page 4, paragraph 4), by providing them with a copy of the Injunction by email or regular mail with no other text, enclosures or attachments.

By no later than 5:00PM on April 7, 2025, the defendants will provide Plaintiff's counsel with a sworn statement and accompanying exhibits sufficient to demonstrate that they have fully complied with this Order.

Unless otherwise ordered, the defendants will appear for a hearing at U.S. District Court, 450 Main Street, Hartford, CT,

on April 24, 2025, at 10:00AM, at which time they will be required to show cause why they should not be held in contempt for failing to comply with the Injunction and this Order.

It is so ordered this 27th day of February 2025.

/RNC/

Robert N. Chatigny
United States District Judge