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**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**LYDIA HERNANDEZ, individually and d/b/a  
LYDIA HERNANDEZ TAX SERVICES,**

**Defendant.**

**No. C-12-3702-PJH**

**~~[PROPOSED]~~ FINAL JUDGMENT  
OF PERMANENT INJUNCTION**

Pursuant to the Stipulation for Entry of Final Judgment of Permanent Injunction (Docket Entry No. 9), and for good cause shown:

**IT IS HEREBY ORDERED, ADJUDGED, and DECREED that:**

1. This Court has jurisdiction over defendant LYDIA HERNANDEZ, individually and d/b/a LYDIA HERNANDEZ TAX SERVICES (collectively “defendant”), and over the subject matter of this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a), 7407, and 7408.

2. Defendant does not admit to any of the other allegations of the complaint, but has voluntarily consented to the entry of a “FINAL JUDGMENT OF PERMANENT INJUNCTION” against her and agrees to be bound by its terms.

3. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, LYDIA HERNANDEZ, individually and doing business as LYDIA HERNANDEZ TAX SERVICES or by any other

1 name or entity, and her representatives, agents, servants, and employees, are permanently  
2 enjoined from directly or indirectly:

- 3 (a) acting as a federal tax return preparer, or otherwise directly or indirectly preparing  
4 or filing, or assisting in the preparation or filing of any federal tax return or other  
5 related documents and forms for any person or entity other than herself and/or her  
6 spouse;
- 7 (b) representing or appearing on behalf of any person or entity, other than herself  
8 and/or her spouse, before the IRS;
- 9 (c) engaging in any activity subject to penalty under I.R.C. §§ 6694, 6701, or 7206(2);  
10 and
- 11 (d) engaging in conduct that substantially interferes with the proper administration  
12 and enforcement of the internal revenue laws.

13 5. Within 30 days of the entry of the “FINAL JUDGMENT OF PERMANENT  
14 INJUNCTION,” LYDIA HERNANDEZ shall place an advertisement in the legal notices section  
15 of the Salinas Californian Newspaper, which is to appear for five (5) consecutive days, providing  
16 notice of the entry of the Court’s permanent injunction against her, and specifically stating that  
17 she and LYDIA HERNANDEZ TAX SERVICES have been permanently enjoined from acting  
18 as a federal tax return preparer and from representing or appearing on behalf of any person or  
19 entity before the IRS.

20 6. The United States may conduct limited post-judgment discovery to ensure  
21 defendant’s compliance with the terms of this limited injunction.

22 7. This Court shall retain jurisdiction over this matter and defendant for the purpose  
23 of enforcing this injunction.

24 8. This Final Judgment of Permanent Injunction will be the final judgment in this  
25 matter. Defendant herein waives any and all right to appeal from the “FINAL JUDGMENT OF  
26 PERMANENT INJUNCTION.”

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1           9. Defendant consents to the entry of the “FINAL JUDGMENT OF PERMANENT  
2 INJUNCTION” without any further notice, and agrees to be bound by its terms.

3  
4 SO ORDERED this 20th day of August, 2012

