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12 **UNITED STATES DISTRICT COURT**
13 **DISTRICT OF NEVADA**

14 UNITED STATES OF AMERICA,
15 Plaintiff
16 v.
17 DENA LOUISE SNYDER,
18 Defendant

19 Case No. 2:24-cv-00211-CDS-DJA
20 **ORDER GRANTING STIPULATION**
21 **FOR ENTRY OF PERMANENT**
22 **INJUNCTION ORDER**

23 Plaintiff, the United States of America, and Defendant Dena Louise Snyder, jointly move for
24 entry of the attached Consent Judgment and Order for Permanent Injunction.

25 The United States brought this suit to enjoin Snyder from directly or indirectly acting a tax return
26 preparer. ECF No. 1. Snyder admits that this Court has jurisdiction over her and the subject matter of
27 this action. Snyder stipulates to the facts alleged in the United States' Complaint. ECF No. 1. Snyder
28 consents to the entry of judgment and injunction against her under Federal Rule of Civil Procedure 65
and 26 U.S.C. §§ 7402(a), 7407, and 7408. Snyder further waives any right to appeal from this
Judgment and Order of Permanent Injunction.

Snyder also agrees that this Court shall retain jurisdiction over her for the purpose of
implementing and enforcing this Stipulated Order of Permanent Injunction. Snyder further understands

1 that if she violates this Stipulated Permanent Injunction Order, she may be found in contempt of
2 court and may be sanctioned for that.

3 The Parties agree that the entry of this permanent injunction does not preclude the Internal
4 Revenue Service in any way from assessing or collecting taxes, penalties, and interest against
5 Snyder, and also does not preclude Snyder from contesting her liability for such taxes, penalties, and
6 interest.

7 The Parties further agree that the entry of the permanent injunction is appropriate for the
8 enforcement of the internal revenue laws.

9 **Accordingly, it is hereby ORDERED, ADJUDGED, and DECREED that:**

10 1. This Court has jurisdiction over this action and the Defendant pursuant to 26 U.S.C. §§ 7402(a),
11 7407, and 7408 as well as 28 U.S.C. §§ 1340 and 1345.

12 2. A PERMANENT INJUNCTION IS HEREBY ENTERED against Defendant Dena L. Snyder
13 from the date of this Order, and it is hereby ORDERED, ADJUDGED, AND DECREED that
14 Defendant Dena L. Snyder is permanently enjoined from:

- 15 a. Preparing, assisting in the preparation of, or directing the preparation of any federal tax
16 returns, amended returns, or other federal tax-related documents or forms, including any
17 electronically submitted tax returns or tax-related documents, for any person or entity
18 other than herself;
- 19 b. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended
20 returns, or other tax-related documents or forms, including any electronically submitted
21 tax returns or tax-related documents, for any person or entity other than herself;
- 22 c. Owning, operating, managing, assisting, investing in, receiving fees or remuneration
23 from, controlling, licensing, consulting with, franchising, or working at a business that
24 prepares or assists in the preparation of tax returns, amended returns, or other tax-related
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1 documents or forms, including any electronically submitted tax returns or tax-related
2 documents;

- 3 d. Employing any person to prepare, file or assist in the preparation of filing of any federal
4 tax returns, amended returns, or other tax-related documents or forms, including any
5 electronically submitted tax returns or tax-related document for any person or entity other
6 than herself;
- 7 e. Training, advising, counseling, instructing, teaching, or creating or providing any person
8 with cheat sheets, memoranda, directions, instructions, or manuals pertaining to the
9 preparation of federal tax returns;
- 10 f. Maintaining, holding, using, obtaining, assigning, transferring, leasing, selling, or
11 providing in any way to any individual or entity: (1) a personal or business Preparer tax
12 identification number (PTIN); (2) a personal or business Electronic Filing Identification
13 Number (EFIN); (3) any other federally issued identification number(s) to prepare or file
14 federal income tax returns; (4) a list of customers or any other customer information; or
15 (5) any proprietary information pertaining to their tax preparation or tax software
16 licensing/selling businesses;
- 17 g. Providing office space, equipment, software, or services for, or in any other way
18 facilitating, the work of any person or entity that is in the business of preparing or filing
19 federal tax returns or other federal tax documents or forms for others or representing
20 persons before the IRS;¹

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27 ¹ Dena Snyder is permitted to sublease the commercial office space located at 2670 Chandler Ave. Ste.
28 2, Las Vegas, NV 89120 until December 31, 2025 or earlier should the lease be terminated prior to that
date, provided that she (1) does not profit from subleasing the office space and (2) does not receive any
payments in connection with the operation of a tax-related business.

- 1 h. Working in the same office or office suite that also contains any part of a business whose
- 2 activity at that office or office suite is to file, prepare, advise, or assist in the preparation
- 3 of documents relating to a matter material to the internal revenue laws, including federal
- 4 tax returns, amended federal tax returns and related documents, for any person for
- 5 compensation;
- 6 i. Referring any person to a tax preparation firm or to a tax return preparer, or otherwise
- 7 suggesting that a taxpayer use any given tax preparation firm or tax return preparer;
- 8 j. Advertising tax return preparation services through any medium, including print, online,
- 9 and social media;
- 10 k. Representing persons before the Internal Revenue Service;
- 11 l. Engaging in any conduct or activity subject to penalty under 26 U.S.C. §§ 6694, 6695,
- 12 6700, 6701, or any other penalty provision in the Internal Revenue Code;
- 13 m. Otherwise engaging in conduct that substantially interferes with the proper administration
- 14 and enforcement of the internal revenue laws.

15 3. It is further ORDERED, ADJUDGED, AND DECREED that Snyder shall:

- 16 a. Within 60 days of this Court's Order mail, at her own expense, by first class U.S. mail to
- 17 the last known address and, if an email address is known, by email, all persons for whom
- 18 she prepared or assisted in preparing federal tax returns during the last three years, to
- 19 inform them of the permanent injunction entered against her; and include a copy of the
- 20 Court's Permanent Injunction Order, but no other documents or enclosures unless agreed
- 21 to by counsel for the United States or the Court, and file with the Court a sworn
- 22 certificate stating that she has complied with this requirement; and
- 23 b. Defendant shall produce to counsel for the United States, within sixty (60) days of this
- 24 Court's Order, a list that identifies by name, Social Security number, address, email
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1 address-telephone number, and tax period(s), all persons for whom she prepared, or
2 assisted in preparing, federal tax returns during the last three years.

- 3 c. Be prohibited from applying for, and from directing others to apply for, an EFIN or a
4 PTIN;
- 5 d. Surrender to the Secretary of the Treasury or his delegate all PTINs held by, assigned to,
6 or used by her pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to,
7 or used by her, and the IRS is authorized to cancel any such PTIN or EFIN;
- 8 e. Within 90 days of the Court's order, provide a declaration to counsel for the Department
9 of Justice, signed under penalty of perjury, confirming that she has received a copy of the
10 Court's order and has timely complied with the terms described in Paragraph 3(a) of this
11 Order.

12 4. The United States of America is entitled to conduct discovery to monitor Snyder's compliance
13 with the terms of the Order of Permanent Injunction entered against her.

14 5. This Court shall retain jurisdiction over this case for the purposes of monitoring and enforcing
15 Snyder's compliance with the Judgment and Order of Permanent Injunction.

16 6. The parties shall bear their own attorneys' fees and costs associated with this action.

17 7. The United States may provide notice of the entry of this injunction to Defendant, Dena L.
18 Snyder, under Federal Rule of Civil Procedure 65, by mailing a true and correct copy thereof to her by
19 certified or registered mail.

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23 Cristina D. Silva
24 United States District Judge

25 Dated: May 6, 2024
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Respectfully submitted,
DAVID A. HUBBERT
DEPUTY ASSISTANT ATTORNEY GENERAL

Date: May 3, 2024

s/Tijuhna A. Green
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Attorneys for the United States of America

Date: April 30, 2024

*scanned signature page attached
Dena Snyder
244 Shoshone Ln.
Henderson, NV 89015
Defendant

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Respectfully submitted,

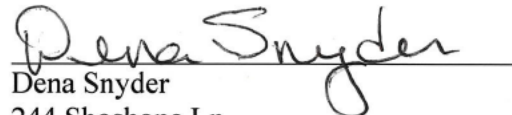
DAVID A. HUBBERT
DEPUTY ASSISTANT ATTORNEY GENERAL

Date: ^{JS} ~~April~~ 30, 2024

s/
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Defendant