

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	
SMART ILESANMI AJAYI,)	
individually and doing business as)	Case No. 3:19-cv-00476-C
HARPLET MARKETING, LLC,)	
TOPPS TAX SERVICES, and)	
SMART TAX SERVICES,)	
and JOANN VILLARREAL,)	
)	
Defendants.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

Plaintiff, the United States of America, and Defendant Joann Villarreal
stipulate as follows:

1. The United States filed a complaint alleging that Defendant JoAnn Villarreal prepared tax returns which understated her customers' tax liabilities by fabricating or inflating (i) deductions on Schedule A (Itemized Deductions) in the form of noncash charitable deductions; and (ii) businesses losses on Schedule C (Profit or Loss from Business).
2. Defendant admits that this Court has jurisdiction over her and over the subject matter of this action.
3. Defendant waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52 and 26 U.S.C. §§ 7402, 7407 and 7408.

4. Defendant enters into this Stipulated Order of Permanent Injunction voluntarily. However, Defendant is not admitting the allegations contained in the complaint filed by the United States.

5. Defendant waives any right she may have to appeal from the Stipulated Order of Permanent Injunction.

6. Defendant acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against her for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting any such liability.

7. Defendant agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to her pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by or assigned to Defendant.

8. Defendant consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Defendant further understands that if she violates this Stipulated Order of Permanent Injunction, she may be found to be in contempt of Court and may be sanctioned for that.

9. Entry of the permanent injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendant from contesting her liability in any matter or proceeding.

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;

B. Defendant consents to the entry of this injunction and agrees to be bound by its terms; and

C. JoAnn Villarreal is permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:

- i. Acting as federal tax return preparer by preparing or filing, or assisting in the preparation or filing of any federal tax returns for any other person or entity, either individually or through an entity, inclusive of Harplett Marketing LLC., Smart Tax Services, and Topps Tax Services, including their offices located at 692 West Pioneer Parkway, Suite 120, Grand Prairie, TX 75051, 1038 North Carrier Parkway, Grand Prairie, TX 75050, and 2208 South Fielder Road, Suite #108, Arlington, TX 76013 except that she may prepare and file her own tax returns;
- ii. Assisting or advising anyone in connection with any tax matter;
- iii. Having an ownership interest in or working for (either as an employee or independent contractor) any entity that prepares tax returns or represents clients before the Internal Revenue Service;
- iv. Organizing or selling plans or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;
- v. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, or 6701;
- vi. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme; and
- vii. Representing anyone before the IRS.

D. IT IS FURTHER ORDERED that Villarreal shall contact, within thirty days of this Order, by United States mail (or alternatively, if an e-mail address is known, by e-mail), all persons for whom she prepared federal tax returns or claims for a refund during 2017, 2018 and 2019 (tax returns for 2016-18 tax years), to inform them of the permanent injunction entered against her and provide to counsel for the government, within 45 days of the injunction order, a sworn certificate stating that she has complied with this requirement. If they so choose, Villarreal and Defendant Ajayi may send their respective copies of their permanent injunction orders in the same envelope, if by email, or as attachments within the same email.

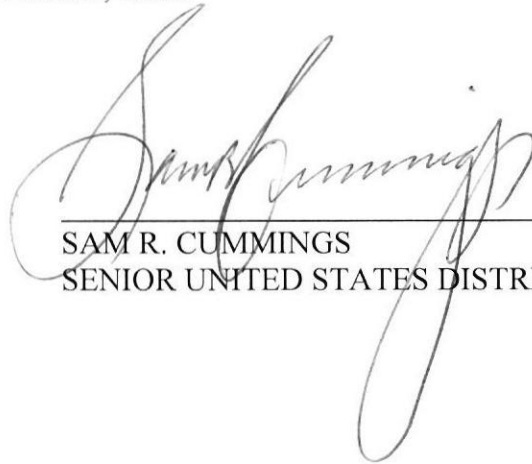
E. IT IS FURTHER ORDERED that Villarreal shall review the spreadsheets at Bates numbers DOJ6841, DOJ5785, DOJ5784 and (corresponding to processing years 2019, 2018, and 2017, respectively). If any of the lists omit one or more persons for whom she prepared a tax return after January 1, 2017, Villarreal shall provide, within 45 days of the injunction, counsel for the United States with the missing person's name, social security number, and tax year for which she prepared the return. Alternatively, if no persons are missing from the lists from whom she prepared a tax return, Villarreal shall so advise the United States in writing, within 45 days of the injunction.

E. IT IS FURTHER ORDERED that the IRS may revoke the PTIN(s) and EFIN(s) held by or assigned to Villarreal.

G. IT IS FINALLY ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance

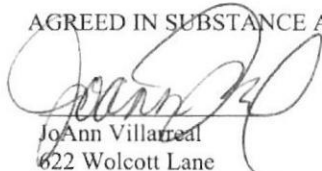
with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

SO ORDERED this 23rd day of March, 2020.

A handwritten signature in black ink, appearing to read "Sam R. Cummings", is written over a horizontal line. The signature is fluid and cursive, with a large loop at the end.

SAM R. CUMMINGS
SENIOR UNITED STATES DISTRICT JUDGE

AGREED IN SUBSTANCE AND FORM BY:



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Grand Prairie, TX 75052

/s/ James Walker
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