

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

RICIA DANIELS,
d/b/a RICIA'S CONVENIENCE
TAX SERVICE, and RICIA'S
CONVENIENCE TAX SERVICE, INC.,

Defendants.

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Civil No. 3:14-cv-00804-P

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST
RICIA DANIELS, AND RICIA DANIELS d/b/a RICIA'S CONVENIENCE §
TAX SERVICE, and RICIA'S CONVENIENCE TAX SERVICE, INC.,**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against defendants Ricia Daniels and Ricia Daniels d/b/a Ricia's Convenience Tax Service, and Ricia's Convenience Tax Service, Inc (the "Parties"). To resolve the issues raised in that Complaint, the Parties have agreed to entry of this stipulated judgment. This Stipulated Judgment of 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 the defendant from contesting her liability in any matter or proceeding.

Ricia Daniels and Ricia Daniels d/b/a Ricia's Convenience Tax Service, and Ricia's Convenience Tax Service, Inc. (hereafter "Daniels") waives the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a), 7407 and 7408. The Plaintiff and the Defendants agree to the

entry of this permanent injunction without making any admissions of wrongdoing, but rather for the sole purpose of resolving this litigation.

Daniels voluntarily consents to this injunction and waives any right she may have to appeal from it.

Daniels consents to entry of this Judgment of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over her for purpose of implementing and enforcing this Judgment of Permanent Injunction.

The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7407.
2. The Court finds that Daniels has consented to the entry of this Judgment of Permanent Injunction.
3. Pursuant to I.R.C. §§ 7402(a), 7407 and 7408, Daniels, individually and doing business under any other name or using any other entity, including Ricia's Convenience Tax Service, and Ricia's Convenience Tax Service, Inc., is permanently enjoined from directly or indirectly:
 - a. Filing, preparing, advising or assisting in the preparation of documents relating to a matter material to the internal revenue laws, including federal tax returns and related documents, for any person other than herself and her spouse;
 - b. Advising or instructing anyone who is preparing a federal tax return regarding substantive tax law or the preparation of federal tax returns;
 - c. Representing, or appearing on behalf of, any person before the IRS, other than herself and her spouse;

d. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6700, 6701 or any other penalty provision of the Internal Revenue Code; and

e. Engaging in other conduct interfering with the enforcement of the internal revenue laws.

4. The United States is permitted to conduct post-judgment discovery to monitor Daniels' compliance with paragraph 3 of this Judgment of Permanent Injunction.

5. Daniels shall provide to counsel for the United States, Joseph A. Pitzinger, the name, address and social security number (tax identification number) of all persons or entities for whom she or any business she was associated, including but not limited to Ricia's Convenience Tax Service, or Ricia's Convenience Tax Service, Inc., has prepared returns since December 1, 2013. Daniels will act in good faith in complying with this condition, but shall not be held responsible for address changes or incorrect personal information.

Daniels shall provide the above information to the United States within 60 days of the entry of this order by mailing a copy of the mailing list to:

Joe Pitzinger
U.S. DOJ, Tax Division, Southwest Section
717 North Harwood, Suite 400
Dallas, Texas 75201

The United States may send out notice of this injunction to the clients at its own expense.


6. Daniels shall refrain from using any currently issued Preparer Tax Identification Number ("PTIN") or Electronic Filing Identification Number ("EFIN.")

7. Daniels shall not apply for any future PTIN or EFIN.

8. United States is permitted to cancel any PTINS or EFINS issued to Daniels or any company owned, controlled, managed or supervised by Ricia Daniels.

There being no just reason for delay, the clerk is directed to enter this Judgment of Permanent Injunction.

~~Entered~~ ^{Signed} this 9th day of January, 2015.



JORGE A. SOLIS
UNITED STATES DISTRICT JUDGE

United States v. Ricia Daniels and Ricia Daniels d/b/a/Ricia's Convenience Tax Service and Ricia's Convenience Tax Service, Inc.

STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST
RICIA DANIELS, AND RICIA DANIELS D/B/A RICIA'S CONVENIENCE TAX SERVICE
AND RICIA'S CONVENIENCE TAX SERVICE, INC.

Consented and Agreed to:

SARAH R. SALDAÑA
UNITED STATES ATTORNEY

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Attorney, Tax Division
Department of Justice
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Joseph.A.Pitzinger@usdoj.gov

ATTORNEYS FOR THE UNITED STATES

Consented and Agreed to:

On Behalf of Ricia Daniels d/b/a Ricia Daniels d/b/a Ricia's Convenience Tax Service and Ricia's Convenience Tax Service, Inc.

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