UNITED STATES DISTRICT COURT		EASTERN DISTRICT OF TEXAS
UNITED STATES OF AMERICA,	§	
Plaintiff,	§ 8	
i iantiii,	8 §	
versus	§	CIVIL ACTION NO. 1:17-CV-531
	§	
SYLVIA RODRIGUEZ a/k/a SYLVIA	§	
ORNELAS; and MICHELLE BENNETT	§	
a/k/a MICHELLE LEWIS,	§	
	§	
Defendants.	§	
ORDER		

Now before the court is a Motion for Default Judgment against Defendant Sylvia Rodriguez ("Rodriguez"). Based upon the well-pleaded allegations in the government's complaint that are deemed admitted, the court finds: (1) Rodriguez has continually and repeatedly engaged in fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws; and (2) Rodriguez has engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the court's inherent equity powers and I.R.C. § 7407.

Accordingly, it is ordered:

Rodriguez is directly and indirectly prohibited from:

- 1. Acting as a federal tax return preparer for anyone other than herself or her spouse;
- 2. Assisting in the preparation of federal tax returns for anyone other than herself or her spouse;

- 3. Representing, or appearing on behalf of, any person before the IRS, other than herself or her spouse;
- 4. Electronically filing any federal tax return, other than the return of herself or her spouse; and
- 5. Directly or indirectly owning any interest in, or managing or being employed by, any business engaged in the above prohibited activities.

Rodriguez is ordered to provide to the attorney representing the United States in this case the name, address, and social security number (tax identification number) for all persons or entities for whom Rodriguez, directly or indirectly, prepared or filed tax returns since December 1, 2015, and to mail a copy of this injunction order to the same person and entities, within 45 days;

Rodriguez is ordered to provide within 45 days to the attorney representing the United States in this case, the name, address, social security number (tax identification number), and Personal Tax Identification Number ("PTIN") for all tax return preparers who directly or indirectly prepared and or filed returns for taxpayers on behalf of Rodriguez or Michelle Bennett (collectively "Defendants") since December 1, 2015, including any and all persons who paid or shared a fee with Defendants from preparing or filing tax returns.

The Internal Revenue Service is authorized to cancel (1) any and all EFINS issued to Rodriguez or any company in which Rodriguez owns an interest; and (2) any and all PTINs issued to Rodriguez, including P06587463, P01580958; and P01934875.

The United States is permitted to conduct discovery to monitor Rodriguez's compliance with the terms of this injunction. Accordingly, the court retains jurisdiction over Rodriguez and her actions to enforce this permanent injunction.

SIGNED at Beaumont, Texas, this 28th day of March, 2019.

Maria a. Crone

UNITED STATES DISTRICT JUDGE