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U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

BY: 

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
MELISSA LANG (f.k.a. MELISSA ANN
VEGA),
Defendant.

Case No.: 18-cv-00481-BEN-JLB

**ORDER OF PERMANENT
INJUNCTION AGAINST MELISSA
LANG (f.k.a. MELISSA ANN VEGA)**

[ECF No. 3]

The United States of America ("United States") has filed a Complaint for permanent injunction against Melissa Lang (f.k.a. Melissa Ann Vega), seeking to permanently bar her from acting as a federal tax return preparer.

The United States and Melissa Lang ("Lang") have jointly moved for entry of this permanent injunction against Lang as follows:

1. Lang understands that this Order of Permanent Injunction constitutes the final judgment in this matter, and waives any and all rights to appeal from this judgment.

2. The United States and Lang waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52, and agree to bear their respective costs, including any attorneys' fees or other expenses of this matter.

3. Lang consents to the entry of this Order of Permanent Injunction under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407, and 7408, without further notice, and agrees to be bound by its terms.

4. Lang understands and agrees that the Court has jurisdiction over this matter for the purposes of implementing and enforcing this Order of Permanent Injunction, and understands that if she violates its terms, she may be found in civil or criminal contempt of court.

5. The United States and Lang agree that entry of this Order of Permanent Injunction resolves only this civil injunction, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings against Lang, nor precludes Lang from contesting her liability in any matter or proceeding.

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

Accordingly, IT IS HEREBY ORDERED:

I.

The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).

II.

Lang has voluntarily consented to the entry of this permanent injunction and agrees to be bound by its terms.

III.

Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Lang, individually and doing business as or through any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with her and/or any entity to which she was or is related, are **PERMANENTLY ENJOINED** from, directly or indirectly:

A. Acting as a federal tax return preparer or requesting, assisting in or directing the preparation and/or filing of federal tax returns for any

1 person or entity other than herself, or appearing as a representative on
 2 behalf of any person or organization whose tax liabilities are under
 3 examination or investigation by the Internal Revenue Service (IRS).

- 4 B. Owning, managing, controlling, working for, receiving fees or
 5 remuneration from, consulting with, or volunteering for “L&T
 6 Works” and “Lang Works, LLC” or any other business or entity
 7 engaged in tax return preparation;
- 8 C. Using, maintaining, renewing, obtaining, transferring, selling, or
 9 assigning any Preparer Tax Identification Number PTIN or an
 10 Electronic Filing Identification Number (EFIN);
- 11 D. Engaging in any activity subject to penalty under I.R.C. §§ 6694,
 12 6695, 6700, or 6701;
- 13 E. Engaging in activity subject to penalty under I.R.C. § 6701, including
 14 preparing or assisting in the preparation of a document related to a
 15 matter material to the internal revenue laws that includes a position
 16 that she knows would result in an understatement of another person’s
 17 tax liability;
- 18 F. Engaging in any other conduct that is subject to penalty under the
 19 Internal Revenue Code or that interferes with the proper
 20 administration and enforcement of the internal revenue laws; and
- 21 G. Obtaining, using, or retaining any other person’s Social Security
 22 number or other federal tax identification number of federal tax return
 23 information in any way for any purpose without that person’s express
 24 written consent.

25 IV.

26 Lang shall, to the best of her ability, provide counsel for the United States a list of
 27 all of Lang’s principals, officers, managers, employees, and independent contractors for
 28 Lang individually or through “L&T Works,” “Lang Works, LLC,” or through any other

1 entity with which Lang was involved that engaged in any form of tax advising or
2 preparation within thirty days of the Court's order;

3 V.

4 The United States is permitted to engage in discovery after the entry of this Order
5 of Permanent Injunction to ensure compliance with its terms.

6 VI.

7 This Court shall retain jurisdiction over this action for purposes of implementing
8 and enforcing this Order of Permanent Injunction.

9 VII.

10 The parties shall bear their own costs and fees associated with this matter.

11 **IT IS SO ORDERED.**

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13 Dated: April 6, 2018


14 **HON. ROGER T. BENITEZ**
15 United States District Judge
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