

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil No. 6:18-cv-01031
)	
v.)	
)	
MA GUADALUPE VALENZUELA a/k/a)	
MARIA GUADALUPE VALENZUELA)	
a/k/a LUPE VALENZUELA individually)	
and d/b/a SERVICIO DE INCOME TAX,)	
)	
Defendants.)	
)	

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION
AGAINST MA GUADALUPE VALENZUELA**

Now before the Court is the Stipulation and Motion for Entry of Order and Judgment of Permanent Injunction against Ma Guadalupe Valenzuela a/k/a Maria Guadalupe Valenzuela a/k/a Lupe Valenzuela individually and doing business as Servicio de Income Tax (“Ma Guadalupe Valenzuela”). Pursuant to the terms of that Stipulation, it is hereby

ORDERED that Motion (Doc. 4) is granted, and that Ma Guadalupe Valenzuela, and all those in active concert or participation with her, are permanently enjoined from:

1. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself;
2. Preparing or assisting in preparing federal tax returns that she knows or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
3. Owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

4. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
5. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code; and
6. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Ma Guadalupe Valenzuela, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, shall produce to counsel for the United States, within 30 days of the Court's Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Ma Guadalupe Valenzuela prepared federal tax returns or claims for a refund at any time since 2012 and continuing through this litigation;

IT IS FURTHER ORDERED that Ma Guadalupe Valenzuela, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, within 30 days and at her own expense shall (i) contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Ma Guadalupe Valenzuela prepared a federal tax return beginning in 2012 and continuing through this litigation, to inform them of the permanent injunction entered against Ma Guadalupe Valenzuela, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and (ii) file with the Court, within 30 days of the date on which the permanent injunction is entered, a sworn certificate stating she has complied with this requirement;

IT IS FURTHER ORDERED that the Court retains jurisdiction over Ma Guadalupe Valenzuela and over this action to enforce this permanent injunction entered against her; and

IT IS FURTHER ORDERED that the United States of America is entitled to conduct discovery to monitor Ma Guadalupe Valenzuela's compliance with the terms of this permanent injunction entered against her.

IT IS SO ORDERED this 10th day of May, 2018.

s/ John W. Broomes
JOHN W. BROOMES
UNITED STATES DISTRICT JUDGE