

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
WESTERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 3:17-cv-50005
Plaintiff,)	
)	Hon. Frederick J. Kapala
v.)	
)	Magistrate Judge Iain D. Johnston
DARIA EMMA VALDIVIA, individually and)	
doing business as EMMA'S AGENCY,)	
)	
Defendant.)	
_____)	

JUDGMENT OF PERMANENT INJUNCTION

Upon the parties' stipulation, filed January 12, 2017 (Exhibit 1 to the United States of America's Motion for Entry of Judgment, Docket No. 4), judgment of permanent injunction is entered, as follows:

A. Daria Emma Valdivia, individually and doing business as Emma's Agency, and anyone acting in concert or participation with her, are permanently enjoined, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, effective from entry of the Court's Order of Permanent Injunction, from directly or indirectly:

- (1) preparing or assisting in the preparation or filing of federal tax returns, amended returns, and any other federal tax documents and forms for any person or entity other than herself;
- (2) advising, counseling, or instructing anyone about the preparation of a federal tax return or other federal tax documents or forms;
- (3) owning, managing, controlling, working for, or volunteering for any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

- (5) representing any person or entity other than herself in connection with any matter before the IRS;
- (6) referring any person, for compensation or otherwise, to a particular tax-return preparation business;
- (7) employing, managing, or supervising any other person in the preparation or filing of federal tax returns, amended returns, and any other federal tax documents and forms or in representing persons before the IRS;
- (8) advertising tax-return preparation services through any medium, including in print, online, or social media; and
- (9) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Daria Emma Valdivia shall produce to counsel for the United States, within thirty days of the Court's Order of Permanent Injunction, a list that identifies by name, social security number, address, email address, telephone number and tax period(s), all persons for whom Daria Emma Valdivia and/or her employees prepared federal tax returns for tax years beginning in 2012 and continuing through this litigation.

C. Daria Emma Valdivia shall contact, within thirty days of the Court's Order of Permanent Injunction, by email, if an email address is known, and otherwise by United States mail, all persons for whom Daria Emma Valdivia and her employees prepared federal tax returns or claims for a refund for tax years beginning in 2012 and continuing through this litigation, to inform them of the permanent injunction entered against her, including sending a copy of the Order of Permanent Injunction but not enclosing any other documents or enclosures unless agreed to by the Department of Justice or approved by the Court.

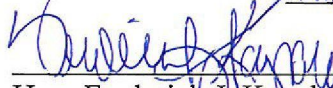
D. Daria Emma Valdivia shall provide a copy of the Court's Order of Permanent Injunction to all of her principals, officers, managers, employees, and independent contractors within 30 days of entry of the Order.

E. Within 45 days of the Court's Order of Permanent Injunction, Daria Emma

Valdivia shall file with the Court and provide to counsel for the United States an affidavit stating, under penalty of perjury, that she has fully complied with this Order, including a statement that she has mailed or otherwise delivered a copy of this Order to all customers whom she identified to the United States pursuant to paragraph (B) of this Order.

F. The Court shall retain jurisdiction to enforce the Court's Order of Permanent 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 the Court's Order of Permanent Injunction.

SO ORDERED this 23rd day of January, 2017.



Hon. Frederick J. Kapala
UNITED STATES DISTRICT JUDGE