

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
MCALLEN DIVISION

UNITED STATES

VS.

LUDIVINA SALINAS D/B/A EZ TAX  
SERVICES

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CIVIL ACTION NO. M-09-254

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**STIPULATED JUDGMENT OF PERMANENT INJUNCTION**

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Plaintiff, United States of America, and Defendant, Ludivina Salinas, stipulate as follows:

1. The United States filed a complaint against Defendant alleging that Defendant operated EZ Tax Services in a fashion that aided taxpayers to improperly reduce their federal income tax liability.
2. Defendant waives the entry of findings of fact and conclusions of law in this action.
3. Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and Defendant waives any and all right to file an appeal from this judgment.
4. Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agree to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and

enforcing this injunction, and understands that if she violates this injunction, she may be found in contempt of court and may be sanctioned or imprisoned.

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407(a), and 7408(a);
2. Defendant has consented to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms;
3. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Defendant, individually and through any other name or entity, her representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with her, is permanently enjoined from directly or indirectly:
  - A. Preparing, assisting in the preparation of, or filing others' federal income tax returns, including amended federal income tax returns;
  - B. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other section of the Internal Revenue Code;
  - C. Engaging in any activity subject to penalty under 26 U.S.C. § 6695, including § 6695(g), which penalizes claiming an Earned Income Tax Credit (EITC) without complying with the due diligence requirements imposed by Treasury regulations;
  - D. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

4. The United States shall be entitled to conduct discovery to monitor defendants' compliance with the terms of this Stipulated Judgment of Permanent Injunction.

5. That within 14 days of the date of this Stipulated Judgment of Permanent Injunction, Defendant shall turn over to counsel for the United States a list of the names, addresses, e-mail addresses, phone numbers, and Social Security numbers of all individuals or entities for whom Defendant prepared or helped to prepare any tax-related documents, including claims for refund or tax returns since January 1, 2004;

6. That Defendant will mail a copy of this Stipulated Judgment of Permanent Injunction to all persons and entities for whom she has prepared any federal income-tax returns or other tax-related document after January 1, 2004;

7. That within 21 days of the date of this Stipulated Judgment of Permanent Injunction, Defendant will certify to the Court in a letter signed under penalty of perjury that she has complied with the conditions imposed by paragraphs 5 and 6 of this Stipulated Judgment of Permanent Injunction;

8. That this Court shall retain jurisdiction over this matter and Defendant for the purpose of enforcing this permanent injunction.

SO ORDERED this 5th day of October, 2009, at McAllen, Texas.



Randy Crane  
United States District Judge

Consented and Agreed to:

TIM JOHNSON  
Acting United States Attorney



ROBERT E. FAY  
VA Bar No. 74871  
Attorneys for Plaintiff  
Trial Attorney, Tax Division  
U.S. Department of Justice  
PO Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 305-9209  
Fax: (202) 514-6770  
Email: Robert.E.Fay@usdoj.gov



LUDIVINA SALINAS  
Pro Se