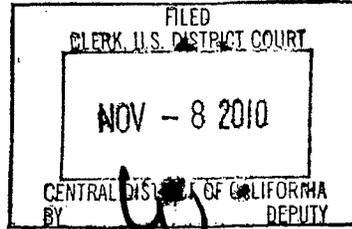


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ANDRÉ BIROTTE JR.
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division
RICHARD G. STACK (SBN 139302)
Assistant United States Attorney
Room 7211, Federal Building
300 North Los Angeles Street
Los Angeles, CA 90012
Telephone: (213) 894-2455
Facsimile: (213) 894-0115
E-mail: Richard.Stack@usdoj.gov



Attorneys for Plaintiff, the
United States of America

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

CV10 8444 R

(OPx)

UNITED STATES OF AMERICA
Plaintiff,
MARIE VAZQUEZ,
Defendant.

Case No. CV 10-

PERMANENT INJUNCTION BY
CONSENT AGAINST MARIE
VAZQUEZ

IT IS HEREBY STIPULATED AND AGREED between plaintiff, the United States of America, and defendant Marie Vazquez ("Vazquez"), by and through their undersigned attorneys of record, pursuant to Internal Revenue Code Sections 7402, 7407, and 7408 (Title 26, United States Code):

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Concurrently herewith, the United States has commenced this action seeking to permanently enjoin Vazquez from acting as a tax return preparer and from engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 ("Understatement of

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CENTRAL DISTRICT OF CALIF.
LOS ANGELES

1 Taxpayer's Liability by Income Tax Return Preparer") and 6701 ("Penalties for
2 Aiding and Abetting Understatement of Tax Liability").

3 3. The complaint alleges, in material part, that the defendant continually or
4 repeatedly engaged in such conduct, understating the tax due (and overstating the
5 refunds due) on clients' federal income tax returns by claiming false and inflated
6 itemized deductions for medical expenses, taxes paid, mortgage interest, employee
7 business expenses, and charitable contributions.

8 4. Without admitting or denying the allegations in the Complaint, defendant
9 voluntarily enters into this "Permanent Injunction by Consent Against Marie
10 Vazquez" ("Permanent Injunction").

11 5. To resolve the claims against her in the instant proceeding, Vazquez
12 agrees to be bound by the terms set forth in the following paragraphs.

13 6. Pursuant to 26 U.S.C. §§ 7402(a), 7407(b), and 7408(b), Vazquez, along
14 with any agents, servants, employees, attorneys, or other persons in active concert or
15 participation with her, is **HEREBY PERMANENTLY ENJOINED** from:

16 a. Acting as a tax return preparer for compensation within the
17 meaning of 26 U.S.C. § 7701(a)(36);

18 b. Engaging in any conduct subject to penalty under 26 U.S.C. §§
19 6694 and 6701, including but not limited to, preparing tax returns or claims for
20 refund that overstate the allowable amounts of itemized deductions for medical
21 expenses, taxes paid, mortgage interest, employee business expenses and/or
22 charitable contributions;

23 c. Representing herself to taxpayers-clients or to the IRS as being
24 duly qualified to practice as a certified public accountant; and

25 d. Engaging in any other conduct that interferes with the proper
26 administration and enforcement of the internal revenue laws.

27 7. Defendant Vazquez **SHALL NOTIFY**, in writing, all persons whose tax
28 returns she has prepared from January 1, 2004, to the entry date of this Permanent

1 Injunction, of the findings and relief ordered by the Court in this Permanent
2 Injunction, including providing along with the notice to such persons a copy of the
3 Complaint and of the Court's Permanent Injunction; and that the defendant Vazquez
4 **SHALL FILE** with the Court and **SHALL SERVE** on the plaintiff a list of the
5 names and addresses of all persons so notified within thirty (30) days of the entry date
6 of this Permanent Injunction.

7 8. Nothing in this Permanent Injunction shall be construed to compromise,
8 preclude or otherwise affect any other proceedings against or involving Vazquez,
9 civil or criminal, whether or not pending or hereafter commenced.

10 9. The United States may engage in discovery under the Federal Rules of
11 Civil Procedure to monitor compliance with the terms of this Permanent Injunction,
12 and this Court shall retain jurisdiction for the purpose of implementing and enforcing
13 this Permanent Injunction and all additional orders necessary and appropriate to the
14 public interest.

15 10. Vazquez waives any and all right that she may have to appeal from this
16 Permanent Injunction.

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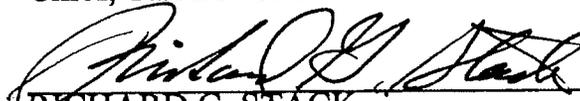
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1 11. Each party shall bear its own attorney's fees and costs incurred in this
2 action.

3
4 Respectfully submitted,

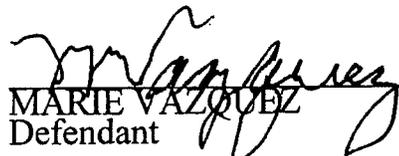
5 ANDRÉ BIROTTE JR.
6 United States Attorney
7 SANDRA R. BROWN
8 Assistant United States Attorney
9 Chief, Tax Division

10 DATED: 8/19/2010

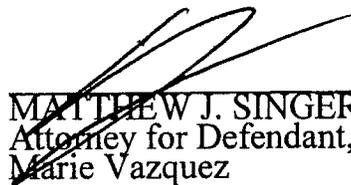
11 
12 RICHARD G. STACK
13 Assistant United States Attorney

14 Attorneys for Plaintiff, the
15 United States of America

16 DATED: 10/27/10

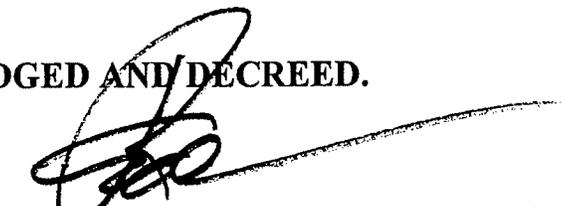
17 
18 MARIE VAZQUEZ
19 Defendant

20 DATED: 11/27/10

21 
22 MATTHEW J. SINGER, Esquire
23 Attorney for Defendant,
24 Marie Vazquez

25 **IT IS SO ORDERED, ADJUDGED AND DECREED.**

26 DATED: Nov. 8, 2010

27 
28 UNITED STATES DISTRICT JUDGE