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14 United States of America

15 IN THE UNITED STATES DISTRICT COURT FOR THE
16 CENTRAL DISTRICT OF CALIFORNIA
17 WESTERN DIVISION

18 UNITED STATES OF AMERICA,)
19)
20 Plaintiff,)
21 v.)
22 MARIA TERESITA VIRAY,)
individually and d/b/a TVDM TAX)
23 SERVICES, MTV TAX SERVICES,)
and NEW HORIZON TAX SERVICES,)
24)
25 Defendant.)

Civil No. 12-cv-1016-GW

Final Order of Permanent Injunction

26 The United States of America filed a complaint in which it seeks a permanent injunction
27 under 26 U.S.C. § 7402(a), 7407, and 7408 against Maria Teresita Viray, individually and doing
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1 business as TVDM Tax Services, MTV Tax Services, and New Horizon Tax Services. The
2 United States alleges that Maria Teresita Viray has continually and repeatedly engaged in
3 conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701 in connection with her preparation
4 of federal tax returns. The United States of America and Maria Teresita Viray entered into the
5 following stipulation:

6 Maria Teresita Viray waives the entry of findings of fact and conclusions of law under
7 Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent
8 injunction, and agrees to be bound by its terms. The United States and Maria Teresita Viray
9 agree that no provision in this order of permanent injunction or the fact that Maria Teresita Viray
10 is agreeing to it constitutes an admission by her of any of the allegations set forth by the United
11 States in the foregoing paragraph or in its complaint. Maria Teresita Viray understands that this
12 order of permanent injunction constitutes the final judgment in this matter, and waives the right
13 to appeal from this judgment.

14 The United States and Maria Teresita Viray further agree that entry of this order of
15 permanent injunction neither precludes the Internal Revenue Service from assessing penalties
16 against Maria Teresita Viray for asserted violations of the Internal Revenue Code nor precludes
17 Maria Teresita Viray from contesting such penalties. Maria Teresita Viray further understands
18 and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing
19 and enforcing this order of permanent injunction and understands that if she violates the
20 injunction, she may be subject to civil and criminal sanctions for contempt of court.

21 **ORDER OF PERMANENT INJUNCTION**

22 Based on the stipulation between the parties,

23 IT IS HEREBY ORDERED that Defendant Maria Teresita Viray and those persons in
24 active concert or participation with her, are enjoined pursuant to Internal Revenue Code (I.R.C.)
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1 (26 U.S.C.) §§ 7402, 7407 and 7408, effective from entry of this Order of Permanent Injunction,
2 from directly or indirectly:

- 3 (1) acting as a federal tax return preparer, or assisting in, directing, or
4 advising others with the preparation or filing of federal tax returns,
5 amended returns, or other related documents or forms for any person or
6 entity other than herself, or appearing as a representative on behalf of any
7 person or organization before the Internal Revenue Service;
- 8 (2) engaging in conduct that substantially interferes with the proper
9 administration or enforcement of the internal revenue laws.

10 IT IS FURTHER ORDERED that Maria Teresita Viray shall contact, within fifteen days
11 of this Order of Permanent Injunction, by United States mail and, if an e-mail address is known,
12 by e-mail, all persons for whom she prepared federal tax returns or claims for a refund for tax
13 years 2007 through 2010, to inform them of the permanent injunction entered against her, and
14 provide to counsel for the United States within 30 days a signed and dated certification that she
15 so informed these persons.

16 IT IS FURTHER ORDERED that Maria Teresita Viray shall produce to counsel for the
17 United States, within fifteen days of this Order of Permanent Injunction, a list that identifies by
18 name, social security number, address, e-mail address, and telephone number and tax period(s)
19 all persons for whom she prepared federal tax returns or claims for refund for tax years 2007
20 through 2010.

21 IT IS FURTHER ORDERED that Maria Teresita Viray shall provide a copy of this Order
22 of Permanent Injunction to all of her principals, officers, managers, employees, and independent
23 contractors within fifteen days of this Order, and provide to counsel for the United States within
24 30 days a signed and dated acknowledgment of receipt of this Order for each person to whom
25 she provided a copy of this Order.

26 IT IS FURTHER ORDERED that the United States is permitted to engage in post-
27 judgment discovery to ensure compliance with the terms of this Order of Permanent Injunction.
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1 IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Maria Teresita
2 Viray and over this action to implement and enforce this Order of Permanent Injunction.

3 **IT IS SO ORDERED.**

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5 Date: February 13, 2012

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HON. GEORGE H. WU
UNITED STATES DISTRICT JUDGE

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11 Respectfully submitted,

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14 Chief, Tax Division
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