

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
v.	)	
	)	Civil Case No. 12-00789
	)	
JOSEPH A. RIVAS, d/b/a	)	
HOME OFFICE USER NET,	)	
	)	
	)	
Defendant.	)	

**COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF**

Plaintiff, United States of America, for its complaint against the defendant, Joseph A Rivas, doing business as Home Office User Net, states the following:

1. The United States seeks a permanent injunction against Joseph A. Rivas, doing business as Home Office User Net (“Rivas”), under Internal Revenue Code §§ 7402(a), 7407, and 7408. Rivas, a tax preparer and sole owner of Home Office User Net, has repeatedly claimed income tax deductions and expenses on his customers’ tax returns that he knows, or reasonably should have known, to be false, causing millions of dollars in tax harm to the United States.

**Authorization**

2. This action has been requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General, pursuant to the provisions of 26 U.S.C. (“I.R.C.”) §§ 7401, 7402, 7407, and 7408.

### **Jurisdiction and Venue**

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and by I.R.C. § 7402(a).

4. Venue is proper in this Court under 28 U.S.C. § 1391(b) because Rivas resides in DeSoto, Texas, a city within this judicial district. Venue is also proper in this Court because a substantial portion of the events giving rise to this action occurred in this judicial district.

### **Summary of Rivas's Activities**

5. Since 2005, Rivas has owned and operated Home Office User Net, a sole proprietorship with the principal purpose of preparing federal and state income tax returns.

6. Rivas operates Home Office User Net from his residence in Desoto, Texas.

7. From 2007 through 2010, Rivas employed as many as four individuals per tax year to help him prepare tax returns. However, Rivas still reviewed and signed all prepared tax returns.

8. Rivas's records show that he and his employees prepared approximately 1,543 tax returns for tax year 2007, 1,398 for tax year 2008, 1,236 for tax year 2009, and (as of May 10, 2011) 221 for tax year 2010.

9. Rivas's customers are primarily Spanish speaking individuals with little or no tax knowledge.

10. On November 24, 2008, IRS Revenue Agent Webb audited Rivas's 2005, 2006, and 2007 personal income tax returns. After interviewing Rivas and reviewing his bank records, tax returns, and supporting documents, Agent Webb determined that Rivas had claimed false mortgage interest deductions, had deducted Social Security income tax withholdings as state and local taxes, and had claimed bogus unreimbursed employee business expenses. Subsequently, on

December 8, 2008, Agent Webb mailed Rivas an Income Tax Discrepancy Adjustments Report. In his report, Agent Webb explained to Rivas that home mortgage interest must be paid before it can be claimed as a deduction, Social Security income tax withholdings are not deductible, and commuting costs to and from home and work do not qualify as unreimbursed employee business expenses. Rivas ignored the report and claimed the same fraudulent deductions and expenses on his customers' tax returns.

11. For tax years 2006 through 2010, Rivas repeatedly engaged in the following fraudulent and harmful practices:

- a. Claimed home mortgage interest deductions for non-qualifying taxpayers, many of whom did not own homes and were living in apartments;
- b. Claimed home mortgage interest deductions exceeding the true amounts shown on his customers' supporting documents;
- c. Reported tax withheld from Social Security income as deductible state and local taxes;
- d. Reported as unreimbursed employee business expenses, nondeductible personal expenses, such as, personal utility bills, personal auto payments, vehicle fuel and mileage costs, and vacation travel expenses;
- e. Fabricated Schedule C business expenses;
- f. Failed to maintain either a copy of his customers' completed tax returns, or a customer list, for three years after the close of each tax return period as required under I.R.C. § 6107(b); and
- g. Signed 16 Forms 2848 (Power of Attorney and Declaration of Representative Form), falsely claiming to be a Certified Public Accountant ("CPA") in Texas.

**IRS's Office Audits for Tax Years 2006 and 2007**

12. On three occasions between June and September 2008, the IRS performed office audits of Rivas's customer files for tax years 2006 and 2007. These audits covered five tax returns for three different taxpayers.

13. After examining the five returns and interviewing the three taxpayers about their 2006 and 2007 returns, the IRS found that Rivas claimed false home mortgage interest deductions, deducted Social Security income tax withholdings as state and local taxes, deducted fake unreimbursed employee business expenses, and fabricated Schedule C businesses and business expenses. Consequently, Rivas illegally understated his customers' federal tax liability, causing thousands of dollars in tax harm to the United States.

14. In 4 of the 5 returns, Rivas reported false home mortgage interest deductions. In two instances, Rivas claimed home mortgage interest deductions for taxpayers who did not own a home and who, in fact, were renting apartments. In the other two instances, Rivas reported mortgage interest that exceeded the home mortgage interest amounts listed on his customers' supporting documents. For example, Rivas illegally reported over \$6,000 in mortgage interest on Jose and Soraya Vallejo's 2006 tax return. On June 10, 2008, during an interview with Revenue Agent Stevens, the Vallejos explained that they did not pay mortgage interest for tax year 2006, but that Rivas told them that they could deduct the rent they paid for their apartment from their taxable income.

15. Rivas claimed nondeductible Social Security withholdings as state and local taxes on one of the tax returns examined, thus understating his customer's federal tax liability.

16. In 4 out of the 5 returns, Rivas reported unreimbursed employee business expenses for customers who Rivas led to believe could deduct personal expenses as unreimbursed employee business expenses. Not one of the three customers the IRS interviewed provided Rivas with documents supporting an unreimbursed employee business expense claim. For instance, Rivas prepared and signed Jose and Lucy Flores's 2006 tax return. Rivas asked the Floreses for information regarding their commute to and from work, which led them to believe they could deduct such expenses. The Floreses however only provided Rivas with mortgage interest and charitable contribution documents. Still, Rivas claimed that the Floreses incurred \$12,000 in unreimbursed employee business expenses for tax year 2006.

17. Rivas fabricated businesses and claimed bogus business expenses on 2 of the 5 tax returns for customers who did not own a business.

18. Rivas failed to comply with the practitioner due diligence requirements under 31 C.F.R. § 10.22 by failing to make reasonable inquiries into the deductions and unreimbursed employee business expenses he claimed on his customer's tax returns, and by misrepresenting to his customers that rent and personal travel expenses were valid tax deductions or expenses. Moreover, Rivas took unreasonable—indeed frivolous—positions in preparing his customers' tax returns with regard to mortgage interest deductions, state and local tax deductions, unreimbursed employee business expenses, and Schedule C business expenses.

19. On December 17, 2008, as a result of Rivas's misconduct in tax years 2006 and 2007, the IRS authorized an investigation into Rivas's tax return preparation practices.

**IRS Audit Results for Tax Years 2007 through 2009**

20. In April 2009, the IRS randomly selected, then examined 43 tax returns, of 20 different taxpayers, prepared and signed by Rivas for the 2007 through 2009 tax years.

21. After examination, the IRS found that Rivas claimed the same fraudulent deductions and expenses that he had claimed on his personal tax returns and on the 2006 and 2007 customer tax returns described above. These fraudulent deductions and expenses included, among others, fabricated mortgage interest deductions, illegal state and local tax deductions, false unreimbursed employee business expenses, and unsubstantiated Schedule C business expenses.

**a. Fabricated Mortgage Interest Deductions**

22. Rivas claimed the home mortgage interest deduction on 38 of the 43 tax returns examined. In 17 of the 38 returns, Rivas falsely claimed home mortgage interest payments for taxpayers who did not own a home and who were renting apartments. In 7 instances, Rivas reported mortgage interest deductions for taxpayers who had no mortgage interest and, in the remaining 14 instances, Rivas fabricated home mortgage interest amounts that exceeded the amounts on his customers' supporting documents.

23. For example, on or about February 5, 2010, Rivas prepared and signed Mario Cruz's 2009 tax return. Rivas reported that Cruz paid \$6,500 in home mortgage interest despite the fact that Cruz specifically told Rivas that he had paid \$6,500 in rent for his apartment during 2009. Moreover, on October 5, 2010, during an interview with Revenue Agent McRoberts, Rivas admitted falsely reporting \$6,500 as mortgage interest on Cruz's 2009 return.

24. Similarly, on or around January 22, 2010, Rivas prepared Karla G. Beltran's 2009 tax return. While collecting Beltran's information, Rivas asked Beltran how much she paid in

monthly rent during 2009. Beltran replied that she paid \$600 per month in rent. Nevertheless, Rivas illegally reported that Beltran had paid \$3,500 in home mortgage interest. As a result, Rivas fraudulently understated Beltran's taxable income.

b. Illegal State and Local Tax Deductions

25. In 19 of the 43 tax returns, Rivas deducted Social Security income tax withholdings as state and local taxes from his customers' taxable income, even though the Internal Revenue Code and the IRS's Form 1040 instructions prohibit such deductions. *See* I.R.C. § 275(a)(1)(A).

26. To illustrate, on or about February 20, 2010, Rivas claimed \$2,044 of nondeductible Social Security withholdings as state and local income taxes on Dora Baeza's 2009 tax return. Rivas's fraud is more brazen because Texas has no state income tax and because the IRS told him in its November 24, 2008, Income Tax Discrepancy Adjustments Report that such a deduction was prohibited.

27. Likewise, on or around March 27, 2010, Rivas falsely claimed that Jose and Maria Santoyo paid \$2,766 in state and local taxes for tax year 2009. Subsequently, in May 2010, Rivas submitted a tax return summary to the IRS explaining the deductions and expenses he claimed on the Santoyo's 2009 return. In this apparent attempt to justify his fraudulent deductions, Rivas admitted that he reported \$2,766 of nondeductible Social Security withholdings as state and local taxes.

c. Fabricated Unreimbursed Employee Business Expenses

28. Rivas reported unreimbursed employee business expenses in 42 of the 43 tax returns that the IRS examined. In 35 instances, Rivas claimed unreimbursed employee business

expenses without any supporting documentation and, in the remaining 7, Rivas illegally claimed family vacation expenses and personal travel costs as unreimbursed employee business expenses.

29. For instance, on or about March 11, 2010, Rivas prepared Alejandro and Maricela Morales's 2009 tax return. Rivas told the Moraleses to provide him with the total of all gas purchased, toll costs, meals eaten outside of the home, plane tickets, and entertainment expenses, including vacation travel, because such expenses were deductible. Rivas conveniently never told the Moraleses that such expenses must be ordinary and necessary expenses for carrying on a trade or business as an employee. *See* I.R.C. § 162(a). The Moraleses did not have business travel during 2009 and did not provide Rivas with any supporting documents. Regardless, Rivas reported that the Moraleses incurred \$9,000 in unreimbursed employee business expenses.

30. On or about February 5, 2010, Rivas claimed \$9,000 in unreimbursed employee business expenses on Mario Cruz's 2009 tax return. Rivas fabricated \$9,000 of unreimbursed employee expenses by illegally claiming that Cruz's family vacation and personal transportation expenses qualified as unreimbursed employee business expenses.

d. Additional Improprieties

31. On 3 of the examined returns, Rivas reported Schedule C business expenses without any substantiation. These deductions included car and truck expenses, supply expenses, and vehicle repair and mileage expenses.

32. Rivas deducted unsupported medical expenses from his customers' taxable income on 9 of the 43 returns examined.



33. In 8 instances, Rivas claimed charitable contributions for which the customer provided no supporting documentation.

34. Rivas submitted 16 Forms 2848, Power of Attorney and Declaration of Representative Form, to the IRS, misrepresenting himself as a CPA in Texas. Rivas is not a CPA in Texas or in any other state.

35. Rivas also told at least 4 of his customers not to attend scheduled interviews with the IRS, undoubtedly to hide his fraudulent practices.

36. Rivas failed to maintain either a copy of his customers' completed returns or a customer list, for a minimum of three years after the end of the return period, thus hindering the IRS's investigation into his illegal practices. *See* I.R.C. § 6107(b).

#### **Sample Examination Results for Tax Year 2010**

37. On May 20, 2011, in a continuing effort to monitor Rivas's tax preparation practices, the IRS randomly selected and examined 20 of the 221 tax returns prepared by Rivas for tax year 2010.

38. The IRS's examination shows that Rivas continues to claim the same fraudulent deductions and expenses that the IRS told him to stop:

a. On 13 of the 20 returns, Rivas claimed the mortgage interest deduction for taxpayers who did not qualify for the deduction. Many of these taxpayers did not own their own home and were actually residing in apartment complexes in the Dallas area;

b. On at least 15 of the 20 returns, Rivas claimed state and local tax deductions on his customers' returns that either matched or approximated his customers' Social Security income tax withholdings; and

c. On 19 of the 20 returns, Rivas claimed unreimbursed employee business expenses in perfect multiples of \$3,000 (i.e. \$3,000, \$6,000, or \$9,000) for customers whose jobs would not normally require them to incur such expenses.

39. For tax year 2010, over 95% (211 out of 221) of Rivas's customers received a refund. Moreover, in 132 of the 221 tax returns, Rivas claimed exactly \$500 in charitable contributions for his customers. These statistics suggest fraudulent tax return preparation.

40. On April 19, 2011, an IRS revenue agent met with Rivas to discuss his tax return preparation practices. During this meeting, Rivas admitted that he knew that the Form 1040 Schedule A instructions stated that Social Security income tax withholdings were not to be deducted from taxable income.

41. On September 30, 2011, an IRS revenue agent met with Rivas again. During this meeting, Rivas admitted that he claimed deductions on his customers' tax returns that were prohibited.

#### **Harm to the Public And Necessity of Injunction**

42. Rivas's fraudulent practices harm the public and the United States Treasury.

43. Rivas's fraudulent practices harm the public because Rivas customers' tax returns incorrectly report federal tax liabilities, and his customers underpay their taxes, or receive tax refunds to which they are not entitled, subjecting them to possible civil and criminal sanctions. Compounding the harm, many of his customers are unsophisticated, low-income taxpayers who speak primarily Spanish, and who have little ability to repay the illegal refunds (and accompanying penalties and interest) that Rivas's fraud procures.

44. Rivas's fraudulent practices likewise harm the United States Treasury. For tax years

2007 through 2009, the IRS estimates that Rivas's misconduct could have resulted in a tax loss to the Treasury of \$7.8 million or more. The IRS reached this figure by multiplying the average deficiency with interest per return (\$2,035.63) by the number of returns Rivas prepared (4,177) during those years. This figure will likely increase as Rivas continues to prepare tax returns.

45. Rivas's misconduct further harms the United States and the public by requiring the IRS to devote scarce resources to detecting the fraud and assessing and collecting lost tax revenues from Rivas's customers. IRS employees have spent time, energy, and resources conducting audits of tax returns prepared by Rivas and educating him on proper tax preparation. Still, Rivas continues to engage in further tax fraud. Consequently, identifying and recovering all lost tax revenues resulting from Rivas's fraud may be impossible.

46. Rivas's fraudulent tax return preparation also harms legitimate tax return preparers who refuse to engage in such illegal conduct. Legitimate tax return preparers unfairly lose business to Rivas as a result of his willingness to break the law.

47. Finally, Rivas's flagrant misconduct harms the public at large by undermining public confidence in the federal tax system and encouraging widespread violations of the internal revenue laws.

**Count I: Injunction Under I.R.C. § 7407**

48. The United States incorporates by reference the allegations contained in paragraphs 1 through 47.

49. I.R.C. § 7407 authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain prohibited conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

- a. Engaging in conduct subject to penalty under I.R.C. § 6694(a), which penalizes a return preparer who prepares a return or claim for refund that contains an unreasonable position and where the return preparer knew (or reasonably should have known) of the position;
- b. Engaging in conduct subject to penalty under I.R.C. § 6694(b), which among other conduct, penalizes a return preparer who recklessly or intentionally disregards IRS rules or regulations;
- c. Engaging in conduct subject to penalty under I.R.C. § 6695;
- d. Misrepresenting one's eligibility to practice before the IRS, or otherwise misrepresenting one's experience or education as a tax return preparer;
- e. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

50. In order for a court to issue an injunction under I.R.C. § 7407, the court must find: (1) that the tax return preparer engaged in the prohibited conduct; and (2) that injunctive relief is appropriate to prevent the recurrence of such conduct.

51. If the court finds that a preparer has continually or repeatedly engaged in such

conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would be insufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a federal tax preparer.

52. Rivas, individually and doing business as Home Office User Net, has continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6694. Rivas has repeatedly and continually prepared and submitted returns that contain unreasonable positions and substantially understate his customers' tax liabilities. Accordingly, Rivas knew (or reasonably should have known) of the unreasonable, frivolous, and fraudulent positions.

53. Rivas, individually and doing business as Home Office User Net, has continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6695, including failing to retain a copy of either his customers' completed tax returns, or a customer list, for a three year period after the close of the return period.

54. Rivas's repeated violations of I.R.C. §§ 6694 and 6695 fall within I.R.C. § 7407(b). Accordingly, Rivas is subject to permanent injunction under I.R.C. § 7407.

55. Rivas further engaged in prohibited conduct under I.R.C. § 7407(b) when he misrepresented his experience and education as a tax return prepared by claiming to be a CPA. As a result, he is subject to permanent injunction under I.R.C. § 7407.

56. A permanent injunction prohibiting Rivas from acting as a return preparer is necessary because Rivas has shown no remorse. Rather, he has repeatedly disregarded specific IRS instructions to cease claiming prohibited deductions and expenses. Absent a permanent

injunction, Rivas is likely to continue preparing false federal tax returns.

57. Rivas's actions are so blatantly illegal that they demonstrate that a narrower injunction prohibiting only specific conduct would be insufficient to stop his repeated interference with the proper administration of the internal revenue laws. Therefore, Rivas should be permanently enjoined under I.R.C. § 7407 from acting as federal tax preparer, and from owning, managing, controlling, working for, or volunteering for a tax return preparation business.

**Count II: Injunction under § 7408 for Conduct Subject to Penalty under § 6701**

58. The United States incorporates by reference the allegations contained in paragraphs 1 through 57.

59. I.R.C. § 7408 authorizes a district court to enjoin any person from engaging in conduct subject to penalty under I.R.C. § 6701, if injunctive relief is necessary to prevent the recurrence of such conduct.

60. I.R.C. § 6701(a) imposes penalties against anyone who assists, advises, or procures the preparation of a document, knows or has reason to know that the document will be used in connection with a material matter arising under the internal revenue laws, and knows that, if used, the document would result in an understatement of tax liability.

61. Rivas has engaged in conduct subject to penalty under I.R.C. § 6701(a) because he knowingly prepared returns that understated his customers' tax liability by claiming bogus deductions and expenses.

62. Injunctive relief under I.R.C. § 7408 is necessary to prevent Rivas's continued

misconduct. Rivas has demonstrated that he understands that the deductions he has claimed for his customers are prohibited, yet he has disregarded the IRS's instruction at every opportunity. His disregard for the tax laws of the United States show that he will likely continue preparing false federal tax returns if this Court does not enjoin him.

63. Rivas should be permanently enjoined under I.R.C. § 7408 from engaging in conduct subject to penalty under I.R.C. § 6701 because a more limited injunction would be insufficient to stop his interference with the proper administration of the internal revenue laws.

**Count III: Injunction under § 7402(a) for Unlawful Interference with  
the Enforcement of the Internal Revenue Laws**

64. The United States hereby incorporates by reference the allegations in paragraphs 1 through 63.

65. Section 7402(a) of the Internal Revenue Code authorizes a district court to issue orders of injunction as may be necessary for the proper enforcement of the internal revenue laws.

66. Rivas, through the actions described in paragraphs 5 through 47 above, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws.

67. Unless enjoined, Rivas is likely to continue to engage in improper conduct and interfere with the enforcement of the internal revenue laws. Thus, the IRS will have to continue devoting substantial time and resources into identifying Rivas's customers and examining their tax returns. This may be impossible given the IRS's limited resources, and will likely cause the United States to suffer irreparable injury.

68. The substantial harm caused to the United States and the public by Rivas egregious

misconduct outweighs any harm Rivas will incur if enjoined.

69. An injunction against Rivas is in the public interest because an injunction, backed by the Court's contempt powers, will stop Rivas's illegal conduct and the harm that such actions cause the United States and its citizens.

70. Therefore, this Court should order injunctive relief under I.R.C. § 7402(a).

### **Prayer for Relief**

WHEREFORE, the United States of America prays for the following:

A. That the Court find that Rivas is a tax return preparer, has repeatedly and continually engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695, and that a permanent injunction under § 7407 is appropriate to prevent the recurrence of that conduct;

B. That the Court find that Rivas repeatedly misrepresented his education and experience as a tax preparer, and that a permanent injunction under § 7407 is appropriate to prevent the recurrence of that conduct;

C. That the Court find that Rivas has repeatedly and continually engaged in conduct subject to penalty under I.R.C. § 6701, and that a permanent injunction under I.R.C. § 7408 is appropriate to prevent the recurrence of that conduct;

D. That the Court find that Rivas has repeatedly and continually engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief under I.R.C. § 7402(a) is appropriate to prevent the recurrence of that conduct;

E. That the Court, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, enter a permanent injunction prohibiting Rivas, individually, doing business as Home Office User Net, and through



any other name or entity, officers, agents, servants, employees, attorneys, and all those in active concert or participation with him, from:

(1) Acting as a federal tax return preparer, supervising or managing federal tax return preparers, or assisting with, or directing the preparation or filing of federal tax returns, amended returns, claims for refund, or other related documents, for any person or entity other than himself, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;

(2) Instructing, advising, encouraging, enabling, inciting or assisting customers to understate their federal tax liabilities or assert unreasonable, frivolous, or reckless positions, or preparing or assisting in the preparation or filing of tax returns for others that Rivas knows (or has reason to know) will result in the understatement of any tax liability as subject to penalty under I.R.C. § 6694;

(3) Engaging in any activity subject to penalty under I.R.C. § 6695;

(4) Engaging in conduct subject to penalty under I.R.C. § 6701, including aiding, assisting, procuring, or advising with respect to the preparation or presentation of any portion of a tax return, claim, or other document, that Rivas knows or has reason to know will be used as to a material matter arising under federal tax law, and will result in the understatement of tax liability for another person;

(5) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws;

F. That the Court, pursuant to I.R.C. § 7402(a), enter an injunction requiring Rivas to contact by U.S. Mail (or by e-mail, if a postal address is unknown), within 30 days of the Court's Judgment, all persons for whom he prepared a federal tax return, amended return, refund claims, or any other federal tax-related documents since January 1, 2010, and give notice, in a form approved by the U.S. Department of Justice or by the Court, to them of the Court's findings in this matter, and enclose a copy of the injunction entered against him; and to file with the

Court, within 35 days of the date the permanent injunction is entered, a certification signed under penalty of perjury by Rivas, that he has complied with this paragraph;

G. That the Court, pursuant to I.R.C. § 7402(a), enter an order requiring Rivas to produce to counsel for the United States, within 30 days of the Court's judgment, a complete list of all persons identified in paragraph F, identifying each person's name, social security number, address, e-mail address, telephone number, and the tax period(s) for which Rivas prepared a tax-related document for that person;

H. That the Court, pursuant to I.R.C. § 7402(a), enter an order requiring Rivas to provide a copy of this permanent injunction to all of Rivas's principals, officers, managers, employees and independent contractors, within 30 days of the Court's judgment, and provide to counsel for the United States a signed and dated acknowledgment of receipt for each person whom Rivas provided such a copy within 35 days of the Court's judgment;

I. That the Court order that the United States be permitted to engage in post-judgment discovery to monitor and ensure Rivas's compliance with the terms of the permanent injunction entered against him;

J. That the Court retain jurisdiction over Rivas and over this action; and

K. That the Court grant the United States such other relief, including costs, as is just and reasonable.

DATED: March 15, 2012

Respectfully submitted,  
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United States Attorney

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