

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
v.)	
)	Case No. 3:12-cv-00789-D
)	
JOSEPH A. RIVAS, d/b/a)	
HOME OFFICE USER NET,)	
)	
Defendant.)	

FINAL JUDGMENT OF PERMANENT INJUNCTION

Plaintiff United States of America has filed a complaint for permanent injunction in this matter against defendant Joseph A. Rivas, doing business as Home Office User Net ("Rivas").

The parties stipulate as follows:

1. Rivas understands that this Final Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to appeal from this judgment. Rivas also waives entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52.
2. Rivas consents to the entry of this Final Judgment of Permanent Injunction under 26 U.S.C. ("I.R.C.") §§ 7402(a), 7407, and 7408 without further notice and agrees to be bound by its terms and to waive any right of appeal.
3. The United States and Rivas agree that no provision in this Final Judgment of Permanent Injunction or the fact that Rivas is agreeing to it constitutes an admission by him of the allegations set forth in the Complaint. However, Rivas does understand and agrees that the

Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction.

4. The parties agree that entry of this Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing penalties against Rivas for violations of the Internal Revenue Code, nor precludes Rivas from contesting any such penalties.

5. The United States and Rivas agree that entry of this Stipulated Order of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Rivas from contesting his liability in any such matter or proceeding.

Accordingly, the Court hereby FINDS, ORDERS, and DECREES:

A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).

B. Rivas has voluntarily consented to the entry of this injunction and agrees to be bound by its terms.

C. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Rivas, individually and doing business as Home Office User Net, and through any other entity, and any officers, agents, servants, employees, attorneys, and all persons in active concert or participation with him, are permanently enjoined from, directly or indirectly:

(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 his spouse, if filing a joint return);

(2) Instructing, advising, encouraging, enabling, inciting or assisting others 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 subject to penalty under I.R.C. § 6694;

(3) Misrepresenting his eligibility to practice before the IRS, or otherwise misrepresenting his experience or education as a tax return preparer;

(4) Appearing as a representative on behalf of any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;

(5) Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that he knows will (if so used) result in an understatement of another person's tax liability;

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

(7) Misrepresenting any of the terms of this Final Judgment of Permanent Injunction.

D. Rivas is ordered to send by U.S. Mail (or by-mail, if a postal address is unknown), a copy of this Final Judgment of Permanent Injunction, within 30 days of its entry, to all persons for whom he has prepared or helped to prepare federal tax returns, amended returns, refund claims, or other federal tax-related documents since January 1, 2010, and give notice, in a form approved by the U.S. Department of Justice or 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 entry of this Final Judgment of Permanent Injunction, a certification signed under penalty of perjury by Rivas, that he has complied with this paragraph.

E. Rivas is ordered to produce to counsel for the United States, within 30 days of the entry of this Final Judgment of Permanent Injunction, a complete list of all persons identified in paragraph D, identifying each person's name, social security number, address, e-mail address, and

telephone number, and the tax period(s) for which Rivas prepared a tax-related document for that person.

F. Rivas is ordered to provide a copy of this Final Judgment of Permanent Injunction, within 30 days of the entry of this Final Judgment of Permanent Injunction, to all of Rivas's principals, officers, managers, employees, servants, and independent contractors. Rivas is further ordered to provide to counsel for the United States, within 35 days of the entry of this Final Judgment of Permanent Injunction, a signed and dated acknowledgment of receipt from each person to whom Rivas provided such a copy.

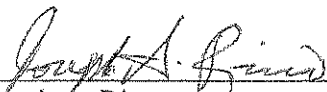
G. The United States is permitted to engage in discovery after the entry of this Final Judgment of Permanent Injunction to ensure Rivas's compliance with the terms of this permanent injunction.

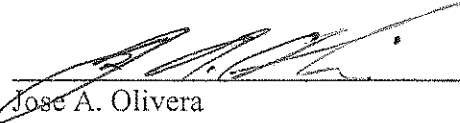
H. This Court shall retain jurisdiction over Rivas and this action for purposes of implementing and enforcing this Final Judgment of Permanent Injunction.

Consented and Agreed to by:

Dated: 4-11-12

Dated: 4/25/2012


Joseph A. Rivas
1302 Sunrise Drive
DeSoto, Texas 75115


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Defendant

Attorney for Plaintiff United States

SO ORDERED this 30th day of April, 2012.

CHIEF


UNITED STATES DISTRICT JUDGE