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IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

No. CIV S-09-0600 FCD EFB PS

vs.

TERESA MARTY, dba ADVANCED  
FINANCIAL SERVICES, LLC,

Defendants.

ORDER

On January 14, 2010, the magistrate judge filed findings and recommendations herein which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within fourteen days. No objections were filed.<sup>1</sup>

Accordingly, the court presumes any findings of fact are correct. See Orland v. United States, 602 F.2d 207, 208 (9th Cir. 1999). The magistrate judge's conclusions of law are reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir. 1983).

The court has reviewed the applicable legal standards and, good cause appearing, concludes that it is appropriate to adopt the proposed Findings and Recommendations in full.

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<sup>1</sup> Plaintiff did, however, file an affidavit regarding partial compliance on January 26, 2010.

1 Additionally, the court finds that defendant's September 16, 2009 application to proceed in  
2 forma pauperis on appeal, Dckt. No. 51, should be denied. Defendant has not shown that she  
3 cannot meet court costs and still provide herself and her dependents with the necessities of life,  
4 Adkins v. E.I. DuPont de Nemours & Co., 335 U.S. 331, 339 (1948), and in her affidavit filed  
5 January 26, 2010, defendant acknowledges that the Ninth Circuit has already denied her  
6 application to proceed in forma pauperis on appeal and has stated that "[n]o motions for  
7 reconsideration, clarification, or modification of the denial of appellant's in forma pauperis  
8 status shall be filed or entertained." Dckt. No. 63 at 1, 7.

9 Accordingly, IT IS ORDERED that:

10 1. The Findings and Recommendations filed January 14, 2010, are ADOPTED.  
11 2. Plaintiff's motion for summary judgment, Dckt. No. 48, is granted.  
12 3. Defendant's application to proceed in forma pauperis, Dckt. No. 51, is denied.  
13 4. Defendant's October 22, 2009 letter, Dckt. No. 59, is construed as a request for  
14 reconsideration of the August 31, 2009 order, and is denied.

15 5. Defendant Teresa Marty, individually, and doing business as Advanced  
16 Financial Services, LLC, and any person or entity acting directly or indirectly in concert with  
17 defendant and/or her business, is immediately and permanently enjoined from engaging in the  
18 following conduct:

19 A. Acting as a federal tax return preparer; preparing or filing for other  
20 persons or entities any federal tax returns, amended returns, or other tax forms; providing any  
21 federal tax forms to other persons or entities, and notarizing or signing any federal tax forms,  
22 certificates of service or similar documents, on behalf of, or submitted by, other persons or  
23 entities; advising any other person or entity concerning federal tax matters; and representing any  
24 other person or entity before the IRS;

25 B. Organizing, promoting or selling any abusive tax shelter, plan or  
26 arrangement that advises or assists taxpayers to understate or evade the assessment or collection

1 of their correct federal tax, or is otherwise premised on any deceptive, fraudulent or false  
2 representation;

3 C. Making any deceptive, fraudulent or false claim, including any  
4 understatement of liability or reliance on an abusive tax shelter, in her own federal income tax  
5 return, amended return or upon any other federal tax form; and

6 D. Engaging in any activity that is subject to penalty under the Internal  
7 Revenue Code or that substantially interferes with the proper administration and enforcement of  
8 the internal revenue laws.

9 6. Defendant Teresa Marty is also required to:

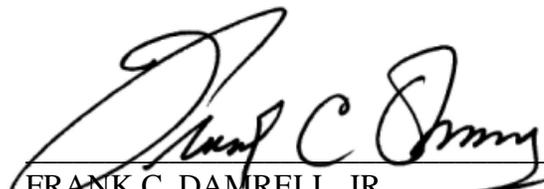
10 A. Within 45 days of the filing date of this order, provide to counsel for  
11 the United States a complete list of all persons and entities who have purchased any tax product,  
12 service or advice from defendant within the past three years;

13 B. Within 45 days of the filing date of this order, send an executed copy  
14 of the court's permanent injunction to all persons who have purchased any products, services or  
15 advice associated with the false or fraudulent tax scheme described in this complaint within the  
16 past three years, along with a cover letter in a form either agreed to by counsel for the United  
17 States or approved by the Court, and within 14 days thereafter, file with the court a sworn  
18 certificate stating that she has complied with this requirement; and

19 C. Within 30 days of the filing date of this order, remove all content from  
20 her websites and replace that content with a copy of the court's permanent injunction for a period  
21 of three years.

22 7. The Clerk is directed to close the case.

23 DATED: March 10, 2010.

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FRANK C. DAMRELL, JR.  
UNITED STATES DISTRICT JUDGE