

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,) Case No. 15-10007
)
 v.)
)
 NANCY BAEZ,)
)
 Defendant.)
_____)

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

The Court, through the powers afforded to it under 28 U.S.C. §§ 1340 and 1345; 26 U.S.C. §§ 7402, 7407, and 7408; and Fed. R. Civ. P. 65, enters this judgment against Nancy Baez. It is accordingly ORDERED, ADJUDGED, and DECREED:

1. The Court finds that Baez has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under §§ 6694 and 6695 would not be sufficient to prevent Ms. Baez's interference with the proper administration of the tax laws and that Ms. Baez should be permanently enjoined from acting as an income tax return preparer;
2. The Court finds that Baez has engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief under 26 U.S.C. § 7408 is appropriate to prevent a recurrence of that conduct;

3. The Court finds that Baez has interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. § 7402(a) under the Court's inherent equity powers;
4. The Court, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, enters a permanent injunction enjoining Baez from directly or indirectly:
 - A. Preparing or filing, or assisting in preparing or filing, any federal tax return, amended return, or other related document or form for any person other than herself;
 - B. Representing any person before the IRS, or advising, assisting, counseling, or instructing anyone about preparing a federal tax return;
 - C. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701;
 - D. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
 - E. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
5. The Court permits the United States to conduct post-judgment discovery to ensure Baez's compliance with the permanent injunction; and

6. The Court retains jurisdiction over Baez and over this action to enforce the injunction entered against her.

IT IS SO ORDERED and ADJUDGED this 28th day of April, 2015.


UNITED STATES DISTRICT JUDGE