

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

UNITED STATES OF AMERICA,)
Plaintiff,)
)
v.)
)
MARITZA VILLANUEVA,)
Defendant.)

Civil No. 3:10-cv-1660-B

STIPULATED JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, United States of America, and Defendant, Maritza Villanueva ("Villanueva"), stipulate as follows:

1. The United States filed a complaint against Villanueva alleging that Villanueva works for Action E-File Services ("Action") in Irving, Texas, and in that capacity aided taxpayers to improperly reduce their federal income tax liability.
2. Villanueva waives the entry of findings of fact and conclusions of law in this action.
3. Villanueva understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and Villanueva waives any and all right to file an appeal from this judgment. The United States and Villanueva agree and acknowledge that this stipulated judgment is not an admission of liability nor a confession of any act alleged in the complaint.
4. Villanueva consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Villanueva understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if she violates this injunction, she may be found

in contempt of court and may be sanctioned or imprisoned.

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a), 7407(a), and 7408(a);

2. Villanueva has consented to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms;

3. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, Villanueva, individually and through any other name or entity, her representatives, agents, servants, employees, attorney, and anyone in active concert or participation with her, is permanently enjoined from directly or indirectly:

- A. Preparing, assisting in the preparation of, or filing federal income tax returns for any person or entity other than herself, including amended federal income tax returns;
- B. Providing any tax advice or tax services for compensation, including preparing or filing returns, providing consultative services, or representing customers in connection with any matter before the Internal Revenue Service;
- C. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other section of the Internal Revenue Code;
- D. Engaging in any activity subject to penalty under 26 U.S.C. § 6695, including § 6695(g), which penalizes claiming an Earned Income Tax Credit without complying with the due diligence requirements imposed by

Treasury regulations;

- E. Engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

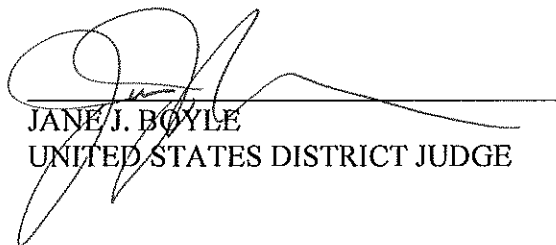
4. The United States shall be entitled to conduct discovery to monitor Villanueva's compliance with the terms of this Stipulated Judgment of Permanent Injunction.

5. That within 14 days of the date of this Stipulated Judgment of Permanent Injunction, Villanueva, to the extent she is in possession of any of the following documents, shall turn them over to counsel for the United States. These documents are a list of the names, addresses, e-mail addresses, phone numbers, and Social Security numbers of any individuals or entities for whom Villanueva prepared or helped prepare any tax-related documents, including claims for refund or tax returns since January 1, 2007;

6. That Villanueva agrees that the United States may mail a copy of this Stipulated Judgment of Permanent Injunction to all persons and entities for whom she has prepared any federal income tax returns or other tax-related document after January 1, 2007;

7. That this Court shall retain jurisdiction over this matter and Villanueva for the purpose of enforcing this permanent injunction.

ORDERED this 9th day of December, 2010.


JANE J. BOYLE
UNITED STATES DISTRICT JUDGE

Consented and Agreed to:

JAMES T. JACKS
ACTING UNITED STATES ATTORNEY

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