

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
MARIA D. GUITRON, an individual, and  
dba ANGEL’S BOOKKEEPING & TAX  
SERVICE, LLC,  
  
Defendants.

No. 2:24-cv-01201-DAD-JDP

ORDER GRANTING STIPULATION FOR  
ENTRY OF PERMANENT INJUNCTION

(Doc. No. 14)

On April 25, 2024, plaintiff United States of America filed a complaint seeking a permanent injunction against defendant Maria D. Guitron aka Maria D. Lopez, individually and doing business as Angel’s Bookkeeping & Tax Service, LLC, and anyone in active concert or participation with them, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408. (Doc. No. 1.) On October 25, 2024, the parties filed a stipulation in which defendant Guitron waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry of a permanent injunction under 26 U.S.C. §§ 7402(a), 7407 and 7408. (Doc. No. 14 at ¶ 3.) Defendant Guitron admits for purposes of the permanent injunction that the court has personal jurisdiction over the defendants and subject matter jurisdiction over this action, but does not admit to any of the other allegations in the complaint. (*Id.* at ¶ 2.)

////

1 In accordance with the parties' stipulation,

2 1. Defendant Guitron, individually and doing business as Angel's Bookkeeping &  
3 Tax Service, LLC, and any other person or entity in active concert or participation  
4 with them, is PERMANENTLY ENJOINED from, directly or indirectly, by use of  
5 any means or instrumentalities:

- 6 a. Acting as federal tax return preparers or requesting, assisting in, or  
7 directing the preparation or filing of federal tax returns, amended tax  
8 returns, or related forms or documents for any person or entity other than  
9 themselves or a legal spouse;
- 10 b. Aiding or assisting in the preparation of federal tax returns that they know  
11 or reasonably should know would result in the understatement of tax  
12 liability or the overstatement of federal tax refunds;
- 13 c. Owning, managing, controlling, working for, profiting from, or  
14 volunteering for any business or entity engaged in tax return preparation  
15 and/or tax advice, or maintaining a professional presence in any premises,  
16 whether an office, place of business, dwelling, or other location where tax  
17 returns are being prepared for a fee or professional tax services are being  
18 provided;
- 19 d. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695,  
20 6700, 6701, or any other penalty provision of the Internal Revenue Code;
- 21 e. Maintaining, assigning, holding, using, or obtaining a Preparer Tax  
22 Identification Number ("PTIN") or an Electronic Filing Identification  
23 Number ("EFIN"); and
- 24 f. Engaging in any other conduct that interferes with the administration and  
25 enforcement of the internal revenue laws;

26 2. Within ninety (90) days of the date of entry of this order, the defendants shall:

- 27 a. Provide a copy of the court's judgment and permanent injunction to all of  
28 the principals, managers, employees, and independent contractors of

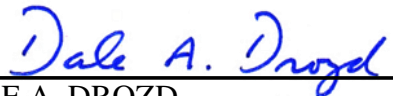
- 1 Angel's Bookkeeping & Tax Service, LLC;
- 2 b. Contact by mail and, if known, email address, the persons and entities for
- 3 whom they have prepared federal tax returns or any other federal tax forms
- 4 since January 1, 2017, to inform them of the court's judgment and
- 5 permanent injunction. The mailings and emails shall include a copy of the
- 6 judgment and permanent injunction, but shall not include any other
- 7 documents or enclosures unless agreed to by United States counsel or
- 8 approved by the court;
- 9 c. Produce to United States counsel a list that identifies by name, social
- 10 security number, address, email address, telephone number, and relevant
- 11 tax periods all persons and entities for whom they prepared federal tax
- 12 returns or any other federal tax forms since January 1, 2017;
- 13 d. Prominently post a copy of the court's judgment and permanent injunction
- 14 at the physical address of Angel's Bookkeeping & Tax Service, LLC for a
- 15 period of three (3) years or until defendant Guitron no longer occupies that
- 16 address, whichever is sooner; and
- 17 e. Remove all advertisements for the tax preparation services of Angel's
- 18 Bookkeeping & Tax Service, LLC from any online, digital, print, or any
- 19 other publications;
- 20 3. Within one hundred twenty (120) days of the date of this order, the defendants
- 21 shall file a certification signed under the penalty of perjury stating they have
- 22 complied with the requirements above;
- 23 4. The Internal Revenue Service is authorized to revoke any PTIN and EFIN
- 24 maintained by, assigned to, held by, or directly or indirectly used by defendant
- 25 Guitron individually and/or doing business as Angel's Bookkeeping & Tax
- 26 Service, LLC, without any further proceeding;
- 27 5. The United States is entitled to conduct discovery to monitor the defendants'
- 28 compliance with the terms of this judgment and permanent injunction;

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

- 6. The court retains jurisdiction over defendant Guitron individually and doing business as Angel’s Bookkeeping & Tax Service, LLC, and over this action for the purpose of implementing and enforcing this judgment and permanent injunction and any additional orders necessary and appropriate to the public interest;
- 7. This judgment and permanent injunction is entered under Federal Rules of Civil Procedure 58 and 65 and is the final judgment against the defendants in this matter;
- 8. The defendants have waived any right they may otherwise have to appeal the judgment and permanent injunction;
- 9. If the defendants violate the judgment and permanent injunction, they may be subject to civil and criminal sanctions for contempt of court; and
- 10. Entry of this judgment and permanent injunction resolves only this civil action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendants from contesting their liability in any other matter or proceeding.

IT IS SO ORDERED.

Dated: February 4, 2025

  
\_\_\_\_\_  
DALE A. DROZD  
UNITED STATES DISTRICT JUDGE