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12 **UNITED STATES DISTRICT COURT**  
13 **DISTRICT OF NEVADA**

14 UNITED STATES OF AMERICA,  
15  
16 Plaintiff,  
17  
18 v.  
19 MARTHA L. WILLIAMS d/b/a MJW &  
20 ASSOCIATES CORP.,  
21  
22 Defendants.

Case No. 2:23-CV-00505

**ENTRY OF  
PERMANENT INJUNCTION ORDER**

23 Plaintiff, the United States of America, and Defendant Martha L. Williams, jointly move for  
24 entry of the attached Consent Judgment and Order for Permanent Injunction.

25 The United States brought this suit to enjoin Defendant from directly or indirectly acting a tax  
26 return preparer. Defendant admits that this Court has jurisdiction over her and the subject matter of this  
27 action. Defendant stipulates to the facts alleged in the United States' Complaint. Defendant consents to  
28 the entry of judgment and injunction against her under Federal Rule of Civil Procedure 65 and 26 U.S.C.  
§§ 7402(a), 7407, and 7408. Defendant further waives any right to appeal from this Judgment and Order  
of Permanent Injunction.

Defendant also agrees that this Court shall retain jurisdiction over her for the purpose of  
implementing and enforcing this Stipulated Order of Permanent Injunction. Defendant further

1 understands that if she violates this Stipulated Permanent Injunction Order, she may be found in  
2 contempt of court and may be sanctioned for that.

3 The parties agree that the entry of this permanent injunction does not preclude the Internal  
4 Revenue Service in any way from assessing or collecting taxes, penalties, and interest against the  
5 Defendant, and also does not preclude the Defendant from contesting her liability for such taxes,  
6 penalties, and interest.  
7

8 The parties further agree that the entry of the permanent injunction is appropriate for the  
9 enforcement of the internal revenue laws.

10 Accordingly, it is hereby ORDERED, ADJUDGED, and DECREED that:

- 11 1. This Court has jurisdiction over this action and the Defendant pursuant to 26 U.S.C. §§ 7402(a),  
12 7407, and 7408 as well as 28 U.S.C. §§ 1340 and 1345.
- 13 2. A PERMANENT INJUNCTION IS HEREBY ENTERED against Defendant from the date of  
14 this Order, and it is hereby ORDERED, ADJUDGED, AND DECREED that Defendant, Martha  
15 L. Williams, is permanently enjoined from:
  - 16 a. Preparing or filing, or assisting in the preparation of filing, of any federal return,  
17 amended return or other federal tax documents for any other person or entity;  
18
  - 19 b. Employing any person to prepare, file or assist in the preparation of filing of any federal  
20 return, amended return or other federal tax document for any other person or entity;  
21
  - 22 c. Engaging in any conduct or activity subject to penalty under 26 U.S.C. §§ 6694, 6695,  
23 6700, or 6701;
  - 24 d. Having any form of remunerative interest in an entity that is in the business of preparing  
25 or advising in the preparation of federal tax returns or other federal tax documents,  
26 provided, however that Defendant has 30 days from the effective date of this order to  
27 wind up any tax preparation or advice business she currently owns;  
28

- e. Maintaining, assigning, holding, using or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
  - f. Representing persons before the Internal Revenue Service;
  - g. Otherwise engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
3. It is further ORDERED, ADJUDGED, AND DECREED that:
- a. Defendant shall contact, at her own expense, within 90 days of this Court's order, by United States mail to the last known address and, if an e-mail address is known, by e-mail, all persons for whom she prepared or assisted in preparing federal tax returns during the last three years, to inform them of the permanent injunction entered against her; and include a copy of the Court's Permanent Injunction Order, but no other documents or enclosures unless agreed to by counsel for the United States or the Court, and file with the Court a sworn certificate stating that she has complied with this requirement; and
  - b. Defendant shall produce to counsel for the United States, within thirty (30) days of this Court's Order, a list that identifies by name, Social Security number, address, e-mail address-telephone number, and tax period(s), all persons for whom she prepared, or assisted in preparing, federal tax returns during the last three years.
4. The United States of America is entitled to conduct discovery to monitor Defendant's compliance with the terms of the Order of Permanent Injunction entered against her.
5. This Court shall retain jurisdiction over this case for the purposes of monitoring and enforcing the Defendant's compliance with the Judgment and Order of Permanent Injunction.
6. The parties shall bear their own attorneys' fees and costs associated with this action.

7. The United States may provide notice of the entry of this injunction to Defendant, Martha L. Williams, under Federal Rule of Civil Procedure 65, by mailing a true and correct copy thereof to him by certified or registered mail.

**DAVID A. HUBBERT**  
DEPUTY ASSISTANT ATTORNEY GENERAL

Date: April 6, 2023

s/Tijuhna A. Green  
TIJUHNA A. GREEN  
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*Attorneys for the United States of America*

Date: \_\_\_\_\_, 2023

\*  
\_\_\_\_\_  
Martha L. Williams  
5614 Eads St.  
New Orleans, LA 70122  
*Defendant*

\*scanned signature page attached

**IT IS SO ORDERED** that the Stipulated/Consent Judgment for Permanent Injunction (ECF No. 3) is GRANTED.

Dated: July 11, 2023



1 7. The United States may provide notice of the entry of this injunction to Defendant, Martha L.  
2 Williams, under Federal Rule of Civil Procedure 65, by mailing a true and correct copy thereof  
3 to him by certified or registered mail.  
4


5 **DAVID A. HUBBERT**  
6 **DEPUTY ASSISTANT ATTORNEY GENERAL**

7 Date: \_\_\_\_\_, 2023.

8 s/Tijuhna A. Green  
9 **TIJUHNA A. GREEN**  
10 Trial Attorney, Tax Division  
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17 *Attorneys for the United States of America*

18 Date: April 4<sup>th</sup>, 2023

19   
20 Martha L. Williams  
21 5614 Eads St.  
22 New Orleans, LA 70122  
23 *Defendant*

24 Dated: April 4<sup>th</sup>, 2023

25   
26 \_\_\_\_\_  
27  
28