

4. Fisher enters into this Stipulated Order of Permanent Injunction voluntarily. However, Fisher is not admitting the factual allegations contained in the complaint filed by the United States, and further asserts no admission of guilt or liability.

5. Fisher waives any right she may have to appeal from the Stipulated Order of Permanent Injunction.

6. Fisher acknowledges that entry of this Stipulated Order of Permanent Injunction neither precludes liability (*e.g.*, the assessment of taxes, interest, or penalties) against her for asserted violations of the Internal Revenue Code as set forth herein, nor precludes Fisher from contesting any such liability other than as to the amount of disgorgement provided for within this order and judgment.

7. Fisher consents and agrees to disgorge \$195,468.59 as resolution of the disgorgement claim in this suit.

8. Fisher agrees and consents, without further proceedings, to the immediate revocation of any Preparer Tax Identification Number (PTIN) that is held by, or assigned to, her pursuant to 26 U.S.C. § 6109.

9. Fisher consents to the entry of this Stipulated Order of Permanent Injunction without further notice and agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Stipulated Order of Permanent Injunction. Fisher further understands that if she violates this Stipulated Order of Permanent Injunction, she may be found to be in contempt of Court and may be sanctioned for that.

10. Entry of this Stipulated Order of Permanent Injunction fully resolves only this civil action as set forth in the instant Complaint, and neither precludes the United States from pursuing any other current or future civil or criminal matters or proceedings nor precludes Fisher

from contesting her guilt or liability, and she expressly reserves all defenses and or counterclaims in any other matter or proceeding.

WHEREFORE, the Court hereby FINDS, ORDERS, and DECREES:

- A. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402, 7407 and 7408;
- B. Fisher consents to the entry of this stipulated order of injunction and agrees to be bound by its terms;
- C. Fisher, her agents, servants, employees, and anyone in active concert or participation with her, are permanently enjoined under 26 U.S.C. §§ 7402, 7407 and 7408 from, directly or indirectly:
 1. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself;
 2. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself;
 3. Owning, operating, managing, assisting, investing in, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or working at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;
 4. Training, advising, counselling, instructing, teaching, or creating or providing anyone with cheat sheets, memoranda, directions, instructions, or manuals pertaining to the preparation of federal tax returns;
 5. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
 6. Maintaining, holding, using, obtaining, assigning, transferring, leasing, selling, or providing in any way to any individual or entity: (1) a personal or business Preparer tax identification number (PTIN); (2) a personal or business Electronic

Filing Identification Number (EFIN); (3) any other federally issued identification number(s) to prepare or file federal income tax returns; (4) a list of customers or any other customer information; or (5) any proprietary information pertaining to their tax preparation or tax software licensing/selling businesses;

7. Referring any person to a tax preparation firm or to a tax return preparer, or otherwise suggesting that a taxpayer use any given tax preparation firm or tax return preparer;
8. Providing office space, equipment, software, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax returns or other federal tax documents or forms for others or representing persons before the IRS;
9. Advertising tax return preparation services through any medium, including print, online, and social media;
10. Working in the same office or office suite that also contains any part of a business whose activity at that office or office suite is to file, prepare, advise, or assist in the preparation of documents relating to a matter material to the internal revenue laws, including federal tax returns, amended federal tax returns and related documents, for any person for compensation;
11. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and
12. Opening, applying for, maintaining, or having signature authority over a bank account that receives funds from Santa Barbara Tax Products Group, LLC or from an equivalent tax refund processing service, unless the funds are Fisher's own tax refund.

D. Fisher shall:

1. Within 45 days of the Court's order mail, at her own expense, by first class U.S. mail, and, if an email address is known also by email, (i) to the 232 individuals identified by the United States in writing; and (ii) all employees or independent contractors that Fisher or her businesses have had since January 2021, a copy of the order of permanent injunction, with no other enclosures, unless the enclosure(s) is approved by the Department of Justice;
2. Post on all social media accounts and websites used to advertise her tax preparation services: "Ashley Fisher has been permanently enjoined from preparing federal income tax returns by the United States District Court for the Northern District of Texas. See the U.S. Department of Justice, Tax Division's website for further information." This statement will include a hyperlink, which will be provided by counsel for the United States, to any press release regarding the injunction that the Department of Justice may issue. Fisher, shall not

deactivate any such social media accounts for at least two years after entry of this judgment;

3. Surrender to the Secretary of the Treasury or his delegate all PTINs held by, assigned to, or used by her pursuant to 26 U.S.C. § 6109, as well as any EFINs held by, assigned to, or used by her, and the IRS is authorized to cancel any such PTIN or EFIN;
 4. Be prohibited from applying for, and from directing others to apply for, an EFIN or a PTIN;
 5. Within 60 days of the Court's order, to file a declaration, signed under penalty of perjury, confirming that she has received a copy of the Court's order and has timely complied with the terms described in paragraphs D(1), and D(2), of this Order;
 6. Keep records of her compliance with the foregoing directives, which may be required to be produced to the Court, if requested, or to the United States;
- E. Fisher shall disgorge \$195,468.59 to the United States.
- F. The Court shall retain jurisdiction to enforce this Stipulated Order of Permanent Injunction and the United States is permitted to engage in post judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the terms set forth herein.

SO ORDERED.

March 14, 2024.



SIDNEY A. FITZWATER
SENIOR JUDGE

Agreed as to form and substance:

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