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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

Esther Oregon, an individual, and dba
MEX TAX SERVICE

Defendants.

No. 1:21-cv-00461-JTL-BAM

**CORRECTED¹ JUDGMENT AND
PERMANENT INJUNCTION BY CONSENT**

Upon consideration of the parties' Joint Motion for Entry of Permanent Injunction by Consent, the Court hereby finds as follows:

1. On March 19, 2021, the United States filed a complaint seeking a permanent injunction against Defendant Oregon, individually and doing business as Mex Tax Service, under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Defendant Oregon admits for purposes of the injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this action but without admitting any of the other allegations in the complaint.

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¹ The Court previously entered a version of this Judgment that contained a typographical error in the caption. (See Doc. 15.) The Clerk of Court is directed to strike that version of the judgment prior to entering this one in its place. The case shall remain closed.

1 3. Defendant Oregon waives the entry of findings of fact and conclusions of law and
2 voluntarily consents to the entry without further notice of a permanent injunction under 26
3 U.S.C. §§ 7402(a), 7407, and 7408 in the form of the proposed Judgment and Permanent
4 Injunction by Consent attached to the parties' Joint Motion for Entry of Permanent
5 Injunction by Consent and signed by the parties.

6 4. Defendant Oregon also agrees to be bound by the terms of this permanent injunction
7 without further notice, and agrees to be bound by its terms.

8 5. Defendant Oregon further understands and agrees that:

9 a. The Judgment and Permanent Injunction by Consent will be entered under Fed. R.
10 Civ. P. 65 and will result, without further notice, entry of Final Judgment against
11 them in this matter;

12 b. Defendant Oregon waives any right they may have to appeal from the Permanent
13 Injunction by Consent;

14 c. The Court will retain jurisdiction over this matter for the purpose of implementing
15 and enforcing the injunction;

16 d. If Defendant Oregon violates the permanent injunction, they may be subject to
17 civil and criminal sanctions for contempt of court;

18 e. The United States may conduct full post judgment discovery to monitor
19 compliance with the injunction; and

20 f. Entry of this Permanent Injunction by Consent resolves only this civil injunction
21 action, and neither precludes the United States, or any of its agencies, from
22 pursuing any other current or future civil or criminal matters or proceedings, nor
23 precludes Defendant Oregon from contesting their liability in any other matter or
24 proceeding.

25 6. The Permanent Injunction by Consent, once entered, will resolve Plaintiff's Complaint as
26 to Defendant Oregon, individually and doing business as Mex Tax Service.

27 Accordingly, IT IS HEREBY ORDERED AND ADJUDGED pursuant to 26 U.S.C.
28 §§ 7402(a), 7407, and 7408, that Defendant Oregon, and any other person or entity acting in

1 concert and/or participation with them are PERMANENTLY ENJOINED from directly or
2 indirectly, by use of any means of instrumentalities:

3 ///

- 4 1. Acting as a federal tax return preparer or requesting, assisting, or directing the preparation
5 or filing of federal tax returns from any person or entity other than themselves or a legal
6 spouse;
- 7 2. Representing, or assisting in the representation of any person or entity, other than
8 themselves or a legal spouse, before the Internal Revenue Service;
- 9 3. Instructing, advising, or assisting, directly or indirectly, others to violate the tax laws,
10 including to evade the payment of taxes;
- 11 4. Transferring, selling, or assigning their customer lists and/or other customer information;
- 12 5. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- 13 6. Engaging in any other conduct that interferes with the administration and enforcement of
14 the internal revenue laws.

15 IT IS ORDERED that Defendant Oregon, individually and doing business as Mex Tex
16 Service, is prohibited from owning, controlling, or managing any business involving tax return
17 preparation and/or tax advice, or maintaining a professional presence in any premises, whether an
18 office, place of business, dwelling, or other location where tax returns are being prepared for a fee
19 or professional tax services are being provided. This includes corporations, such as Acadia Group
20 Inc., which was formed by Defendant Oregon in 2019 to provide tax services and real estate.

21 IT IS ORDERED that Defendant Oregon shall contact by mail (and by email address if
22 known) the persons and entities who since, January 1, 2017, have paid or otherwise retained them
23 to prepare tax returns, and inform them of the Court's Order of Permanent Injunction, attaching a
24 copy of the Order. The mailings shall include a cover letter in a form either agreed to by the
25 United States' counsel or approved by the Court, and shall not include any other documents or
26 enclosures, apart from the Order. Defendant Oregon shall also post and keep posted for 3 years a
27 notice informing any customers of the injunction at the location of Mex Tax Service, 1946 North
28 Dinuba Boulevard, Visalia, California, and any other location at which Defendant Oregon

1 conducted professional tax services or prepared tax returns for a fee. They are further instructed
2 to file with the Court within 30 days of this Order a certification signed under penalty of perjury
3 stating that they have done so.

4 IT IS ALSO ORDERED that Defendant Oregon produce to counsel for the United States
5 within 30 days of the Court's Order, a list that identifies by name, Social Security number,
6 address, telephone number, and relevant tax periods all persons for whom they have prepared
7 federal tax returns or claims for refund for tax years 2017 through present.

8 IT IS FURTHER ORDERED that the Internal Revenue Service is authorized to revoke,
9 without any further preceding, any Preparer Tax Identification Number (PTIN) and any
10 Electronic Filing Identification Number (EFIN) that is held by, or assigned to, or used by directly
11 or indirectly by them, or tax return preparation business in which they have a direct or indirect
12 interest.

13 IT IS FURTHER ORDERED that the United States is entitled to conduct discovery to
14 monitor Defendant Oregon's compliance with the terms of this judgment and permanent
15 injunction entered against them.

16 IT IS FURTHER ORDERED that the Court retains jurisdiction over Defendant Oregon
17 and over this action for the purpose of implementing and enforcing this judgment and permanent
18 injunction and any additional orders necessary and appropriate to the public interest.

19
20 IT IS SO ORDERED.

21 Dated: February 2, 2022


UNITED STATES DISTRICT JUDGE