

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
EL PASO DIVISION

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 3:12-CV-497-KC
)	
REBEKAH SUE WALTERS.)	
)	
Defendant.)	

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION
AGAINST REBEKAH SUE WALTERS**

Plaintiff, the United States of America, has filed a complaint for permanent injunction against defendant Rebekah Sue Walters. To resolve the issues raised in that Complaint, the parties have agreed to entry of this stipulated judgment. This Stipulated Judgment of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the defendant from contesting her liability in any matter or proceeding.

Walters neither admits nor denies the allegations of the complaint and waives the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402(a) and 7407.

Walters voluntarily consents to this injunction and waives any right she may have to appeal from it.

Walters consents to entry of this Judgment of Permanent Injunction without further notice

and agrees that this Court shall retain jurisdiction over her for purpose of implementing and enforcing this Judgment of Permanent Injunction.

The Court accordingly ORDERS, ADJUDGES, AND DECREES that:

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§ 7402(a) and 7407.

2. The Court finds that Rebekah Sue Walters has consented to the entry of this Judgment of Permanent Injunction.

3. Pursuant to I.R.C. §§ 7402(a) and 7407, Walters individually and doing business under any other name or using any other entity, is permanently enjoined from directly or indirectly:

a. Filing, preparing, advising or assisting in the preparation of documents relating to a matter material to the internal revenue laws, including federal tax returns and related documents, for any person other than herself;

b. Advising or instructing anyone regarding substantive tax law or the preparation of federal tax returns;

c. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6701 or any other penalty provision of the Internal Revenue Code; and

d. Engaging in other conduct interfering with the enforcement of the internal revenue laws.

4. The United States is permitted to conduct post-judgment discovery to monitor Walters' compliance with paragraph 3 of this Judgment of Permanent Injunction.

There being no just reason for delay, the clerk is directed to enter this Judgment of Permanent Injunction.

SO ORDERED this 26th day of February, 2013.

THE CLERK SHALL CLOSE THE CASE.

KATHLEEN CARDONE
United States District Judge

Consented and agreed to:

ROBERT PITMAN
United States Attorney



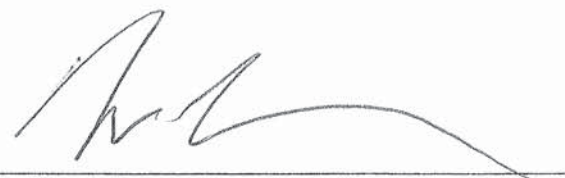
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ATTORNEYS FOR THE UNITED STATES

Consented and Agreed to:



REBEKAH SUE WALTERS



MICHAEL GORMAN
Counsel for Defendant