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8 UNITED STATES DISTRICT COURT
 9 CENTRAL DISTRICT OF CALIFORNIA
 10 WESTERN DIVISION

11 UNITED STATES OF AMERICA,) Case No. CV 12-03780 JAK (JEMx)
 12)
 Plaintiff,) FINAL JUDGMENT OF LIMITED
 13) INJUNCTION AGAINST RAUL AGUILA,
 vs.) INDIVIDUALLY, AND DOING BUSINESS
 14) AS AGUILA INCOME TAX INC.
 RAUL AGUILA, individually, and)
 15 doing business as AGUILA INCOME) **JS-6**
 TAX INC.,)
 16)
 Defendant.)
 17)
 18)

19 Pursuant to the "STIPULATION FOR ENTRY OF FINAL JUDGMENT OF
 20 LIMITED INJUNCTION AGAINST RAUL AGUILA, INDIVIDUALLY, AND DOING
 21 BUSINESS AS AGUILA INCOME TAX INC." filed concurrently herewith:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:

22 1. The court has jurisdiction over defendant Raul Aguila,
 23 individually, and doing business as Aguila Income Tax Inc.
 24 (hereinafter collectively "defendant") and over the subject
 25 matter of the proposed action pursuant to 28 U.S.C. §§ 1340 and
 26 1345.
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1 2. Defendant does not admit to any of the other allegations
2 of the complaint, but has voluntarily consented to the entry of
3 this "FINAL JUDGMENT OF LIMITED INJUNCTION" and agrees to be
4 bound by its terms.

5 3. Pursuant to 26 U.S.C. §§ 7402 and 7407, defendant,
6 individually, or acting through or by any other name or entity,
7 representatives, agents, employees, attorneys, and anyone in
8 active participation with him, is enjoined from directly or
9 indirectly,

10 a. Engaging in activity subject to penalty under 26
11 U.S.C. §§ 6700, 6701, 6694 and 6695, i.e., aiding,
12 assisting in, procuring, or advising with respect
13 to the preparation of any portion of a return,
14 affidavit, claim, or other document, when defendant
15 knows or has reason to know that portions will
16 be used in connection with a material matter
17 arising under the federal tax law, and defendant
18 knows that the relevant portion will result in the
19 material understatement of the liability for the
20 tax of another person;

21 b. Aiding or assisting in the preparation of federal
22 income tax returns, amended returns, or any other
23 related documents and forms that defendant knows
24 will result in the understatement of any tax
25 liability or the overstatement of federal tax
26 returns;

27 c. Engaging in activity subject to penalty under 26
28 U.S.C. § 6695, including 26 U.S.C. § 6695(g), which

1 penalizes income tax returns preparers who fail to
2 comply with due diligence requirements imposed by
3 the Secretary of the Treasury by related
4 regulations with respect to determining eligibility
5 for, or the amount of, the Earned Income Credit
6 allowable by 26 U.S.C. § 32;

7 d. Engaging in other conduct that substantially
8 interferes with the proper administration and
9 enforcement of the internal revenue laws.

10 4. Within ninety (90) days of entry of this judgment of
11 limited injunction, defendant shall take and complete a free,
12 online course on the due diligence requirements. The link to
13 such course is <http://www.eitc.irs.gov/rptoolkit/ddmodule/> .
14 Defendant shall submit written proof/documentation of his
15 completion of the course to counsel for the United States.

16 5. Defendant must notify, in writing, all persons whose tax
17 returns he has prepared from January 1, 2006 to the date of the
18 Court's order, of the findings and relief by the Court, including
19 in such notice to each person a copy of the Complaint and of the
20 Court's Final Judgment of Limited Injunction; and that defendant
21 provide plaintiff's attorneys a list of the names, Social
22 Security numbers, addresses, email addresses, and telephone
23 numbers of all persons so notified within thirty (30) days of the
24 date the Order is entered.

25 6. The United States may conduct limited post-judgment
26 discovery to ensure defendant's compliance with the terms of this
27 limited injunction.

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1 7. This Court shall retain jurisdiction over this matter
2 and defendant for the purpose of enforcing this injunction.

3 8. This "FINAL JUDGMENT OF LIMITED INJUNCTION" will be the
4 final judgment in this matter. Defendant herein waives any and
5 all right to appeal from the "FINAL JUDGMENT OF LIMITED
6 INJUNCTION."

7 9. Defendant consents to the entry of the "FINAL JUDGMENT
8 OF LIMITED INJUNCTION," without any further notice, and agrees to
9 be bound by its terms.

10 10. Defendant agrees that if he violates the "FINAL
11 JUDGMENT OF LIMITED INJUNCTION," he may be subject to civil and
12 criminal sanctions for contempt of court, including imprisonment.

13 **IT IS SO ORDERED.**

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15 DATED: May 4, 2012



16 _____
JOHN A. KRONSTADT

17 UNITED STATES DISTRICT JUDGE

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19 Submitted by,

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22 ANDRÉ BIROTTE JR.
United States Attorney
23 SANDRA R. BROWN
Assistant United States Attorney
24 Chief, Tax Division

25 _____/s/_____
26 VALERIE L. MAKAREWICZ
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