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

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 VAOLOTU FANUA,

15 Defendant.
16

Case No. 2:16-cv-05940 JAK (ASx)

JUDGMENT

JS-6

17 Pursuant to the government's Motion for Default Judgment, good cause shown,
18 and all evidence properly before the Court, the government's motion for default
19 judgment is GRANTED.

20 Because Defendant Vaolotu Fanua ("Fanua") continually and repeatedly has
21 engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695, injunctive relief is
22 appropriate under I.R.C. §§ 7402, 7407, and 7408. Further, Fanua has substantially
23 interfered with the enforcement and administration of the internal revenue laws, and
24 injunctive relief is appropriate to prevent further misconduct pursuant to I.R.C.
25 §§ 7402(a), 7407(b)(2), and 7408(b)(2). For the foregoing reasons

26 IT IS HEREBY ORDERED ADJUDGED, AND DECREED that Fanua is
27 enjoined as follows:

28 A. Fanua is permanently barred from acting as a federal tax return preparer and

1 from preparing or filing federal tax returns or forms for others, from representing others
2 before the IRS, and from advising anyone concerning federal tax matters;

3 B. Fanua, her agents, and anyone in active concert or participation with her,
4 directly or indirectly, are permanently barred from:

- 5 1. Acting as a federal tax return preparer, or filing, assisting in, or
6 directing the preparation or filing of federal tax returns, amended
7 returns, or other related documents or forms, for any person or entity
8 other than herself or entities of which she is the sole owner and over
9 which she has sole control;
- 10 2. Filing, providing forms for, or otherwise aiding and abetting the
11 filing of IRS Forms 1040, 1040X, Schedule A, Schedule E, or any
12 other IRS forms containing false or fabricated information;
- 13 3. Owning, managing, controlling, working for, profiting from, or
14 volunteering for a tax-return-preparation business;
- 15 4. Seeking permission or authorization (or helping or soliciting others to
16 seek permission or authorization) to file tax returns with an IRS
17 Preparer Tax Identification Number (“PTIN”) and/or IRS Electronic
18 Filing Identification Number (“EFIN”), or any other IRS service or
19 program by which one prepares or files tax returns;
- 20 5. Using, maintaining, renewing, obtaining, transferring, selling, or
21 assigning any PTIN(s) and EFIN(s);
- 22 6. Engaging in conduct subject to penalty under I.R.C. §§ 6694 and/or
23 6695, including preparing and filing tax returns and other documents
24 that understate the tax liabilities of others, preparing or assisting in
25 preparing federal tax returns that Fanua knows or reasonably should
26 know would result in an understatement of tax liability or the
27 overstatement of a federal tax refund, failing to comply with required
28 due diligence procedures, or promoting any false tax or tax-return

1 scheme;

2 7. Representing anyone other than herself or any entity of which she is
3 the sole owner and over which she has sole control before the IRS; and

4 8. Engaging in any other conduct in the preparation, or assisting in the
5 preparation, of another's tax return that is subject to penalty under the
6 I.R.C. or that interferes with the proper administration and
7 enforcement of the internal revenue laws.

8 C. Pursuant to I.R.C. § 7402, Fanua shall surrender any existing PTIN(s) or
9 EFIN(s) registered in her name or in any name used for any purpose by Fanua; and

10 D. The government may seek post-judgment discovery to facilitate the
11 monitoring of Fanua's compliance with the terms of this Judgment.

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13 IT IS SO ORDERED

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15 DATED: February 7, 2017



JOHN A. KRONSTADT
United States District Judge