

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
WESTERN DIVISION

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, ) Case No.  
 )  
 v. )  
 )  
 DARIA EMMA VALDIVIA, individually and )  
 doing business as EMMA'S AGENCY, )  
 )  
 Defendant. )  
 \_\_\_\_\_ )

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**STIPULATED AGREEMENT FOR PERMANENT INJUNCTION  
AGAINST DARIA EMMA VALDIVIA**

The plaintiff United States of America has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7401, 7402, 7407, and 7408 against defendant Daria Emma Valdivia, individually and doing business as Emma's Agency. The United States alleges, in part, that Daria Emma Valdivia has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6701 and also in conduct that interferes with the administration of the internal revenue laws.

Daria Emma Valdivia agrees that the Court has personal jurisdiction over her; waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure; consents to the entry of a judgment of permanent injunction against her; and agrees to be bound by the terms of the injunction. The United States and Daria Emma Valdivia agree that no provision in this stipulation, or the fact that Daria Emma Valdivia is agreeing to it, constitutes an admission by her of any of the allegations set forth by the United States in the foregoing paragraph or in the United States' complaint. Daria Emma Valdivia agrees that entry of a permanent injunction against her is appropriate and necessary. Daria Emma Valdivia

understands that the permanent injunction will constitute the final judgment against her in this civil injunction action, and waives the right to appeal from that judgment.

The United States and Daria Emma Valdivia agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude Daria Emma Valdivia from contesting her liability or guilt in any other matter or proceeding. Daria Emma Valdivia further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the injunction and understands that if she violates the injunction, she may be subject to civil and criminal sanctions, including incarceration, for contempt of court.

The United States and Daria Emma Valdivia agree to the entry of a judgment of permanent injunction, as follows:

A. Daria Emma Valdivia, individually and doing business as Emma's Agency, and anyone acting in concert or participation with her, are permanently enjoined, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, effective from entry of the Court's Order of Permanent Injunction, from directly or indirectly:

- (1) preparing or assisting in the preparation or filing of federal tax returns, amended returns, and any other federal tax documents and forms for any person or entity other than herself;
- (2) advising, counseling, or instructing anyone about the preparation of a federal tax return or other federal tax documents or forms;
- (3) owning, managing, controlling, working for, or volunteering for 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;
- (4) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

- (5) representing any person or entity other than herself in connection with any matter before the IRS;
- (6) referring any person, for compensation or otherwise, to a particular tax-return preparation business;
- (7) employing, managing, or supervising any other person in the preparation or filing of federal tax returns, amended returns, and any other federal tax documents and forms or in representing persons before the IRS;
- (8) advertising tax-return preparation services through any medium, including in print, online, or social media; and
- (9) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Daria Emma Valdivia shall produce to counsel for the United States, within thirty days of the Court's Order of Permanent Injunction, a list that identifies by name, social security number, address, email address, telephone number and tax period(s), all persons for whom Daria Emma Valdivia and/or her employees prepared federal tax returns for tax years beginning in 2012 and continuing through this litigation.

C. Daria Emma Valdivia shall contact, within thirty days of the Court's Order of Permanent Injunction, by email, if an email address is known, and otherwise by United States mail, all persons for whom Daria Emma Valdivia and her employees prepared federal tax returns or claims for a refund for tax years beginning in 2012 and continuing through this litigation, to inform them of the permanent injunction entered against her, including sending a copy of the Order of Permanent Injunction but not enclosing any other documents or enclosures unless agreed to by the Department of Justice or approved by the Court.

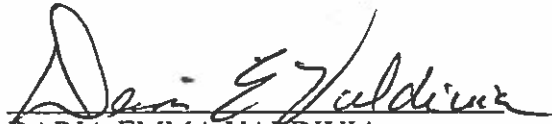
D. Daria Emma Valdivia shall provide a copy of the Court's Order of Permanent Injunction to all of her principals, officers, managers, employees, and independent contractors within 30 days of entry of the Order.

E. Within 45 days of the Court's Order of Permanent Injunction, Daria Emma


Valdivia shall file with the Court and provide to counsel for the United States an affidavit stating, under penalty of perjury, that she has fully complied with this Order, including a statement that she has mailed or otherwise delivered a copy of this Order to all customers whom she identified to the United States pursuant to paragraph (B) of this Order.

F. The Court shall retain jurisdiction to enforce the Court's 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 Court's Order of Permanent Injunction.

Agreed to on January 31<sup>st</sup>, 2016, by:  
2017

  
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Pro Se Defendant

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