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FILED
CLERK, U.S. DISTRICT COURT
MAY - 9 2005
CENTRAL DISTRICT OF CALIFORNIA
EASTERN DIVISION
BY DEPUTY

7 UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

LOGGED

2005 MAY - 8 PM 3: 17

CENTRAL DISTRICT OF CALIF.
EASTERN DIVISION

8 UNITED STATES OF AMERICA,) Case No.: ED CV 041566 VAP
9) (SGLx)
10 Plaintiff,)
11 vs.)
12) STIPULATED INJUNCTION AND FINAL
13) JUDGMENT AGAINST VALERIE M.
14 N.C.K. SERVICES, INC., CARLA D.) DIXON
BERRY; VALERIE M. DIXON; and
15 IVAN T. JOHNSON,)

15 Defendant

ENTERED
MAY 11 2005
CLERK, U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
EASTERN DIVISION

THIS CONSTITUTES NOTICE OF ENTRY
AS REQUIRED BY FRCP, RULE 77(d).

18 Pursuant to the STIPULATION FOR ENTRY OF INJUNCTION AND FINAL
19 JUDGMENT AGAINST VALERIE M. DIXON between Plaintiff UNITED STATES
20 OF AMERICA and defendant VALERIE M. DIXON, IT IS ORDERED,
21 ADJUDGED AND DECREED that the following injunction and final
22 judgment be entered in favor of UNITED STATES OF AMERICA and
23 against defendant VALERIE M. DIXON as follows:

24 1. Defendant Valerie M. Dixon is enjoined from acting as a
25 tax return preparer pursuant to Sections 7407 and 7402 of the
26 Internal Revenue Code for a period of 10 years from the date of
27 the entry of this injunction and final judgment.

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1 2. Defendant Valerie M. Dixon is enjoined from acting as a
2 tax return preparer within the meaning of Section 7701(a)(36) of
3 the Internal Revenue Code for a period of 10 years from the date
4 of the entry of this injunction and final judgment.

5 3. Defendant Valerie M. Dixon is enjoined from taking any
6 action in furtherance of aiding, assisting, advising or preparing
7 for compensation tax returns of third-party taxpayers.

8 4. Defendant Valerie M. Dixon is enjoined from engaging in
9 conduct subject to penalty under Sections 6694 and 6695 of the
10 Internal Revenue Code.

11 5. Defendant Valerie M. Dixon is enjoined from
12 substantially interfering with and/or impeding the proper
13 administration of the Internal Revenue laws.

14 6. Defendant Valerie M. Dixon will no longer work for or
15 with Defendants N.C.K., Inc., Carla D. Berry, Karen D. Berry
16 and/or Ivan T. Johnson.

17 7. To the extent that Valerie M. Dixon is in possession or
18 later comes into possession of the client list of or other
19 documents related to the tax return preparation business that is
20 the subject of the above-captioned lawsuit, Valerie M. Dixon shall
21 notify counsel for the United States and produce those documents
22 to counsel for the United States at a mutually agreeable time and
23 place.

24 8. Defendant Valerie M. Dixon may return to the business of
25 acting as a tax return preparer after the stipulated 10 years only
26 if she engages in said business as an enrolled tax preparer
27 approved by the Internal Revenue Service.

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1 9. This Court shall retain jurisdiction of this action for
2 the purpose of implementing and enforcing this injunction and
3 final judgment against Valerie M. Dixon.

4 10. Each party will bear its own costs and attorney fees in
5 this matter.

6 DATED this 9th day of May, 2005.

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Virginia G. M.
UNITED STATES DISTRICT JUDGE

Approved as to form and content :

Dated: April 27, 2005

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United States Attorney
SANDRA B. BROWN
Assistant United States Attorney
Chief, Tax Division
ROBERT F. CONTE
Assistant United States Attorney

Jennifer A. Gianno
JENNIFER A. GIAIMO
Trial Attorney, Tax Division
U.S. Department of Justice

Dated: May 4, 2005

Denis M. O'Rourke
DENIS M. O'ROURKE
Attorney for Defendant VALERIE DIXON