

1 STATE OF NEVADA
2 OFFICE OF THE SECRETARY OF STATE
3

4 Case No. DC20210331-005

5 In the Matter of:

6 CEASE AND DESIST ORDER

7 DIRECT TAX MULTISERVICES
8 LESLIE G. MORALES

9 Respondent.

10 TO: LESLIE G. MORALES
11 c/o DIRECT TAX MULTISERVICES
12 2210 E. Bonanza Road
13 Las Vegas, NV 89101

14 PLEASE TAKE NOTICE that the State of Nevada, Office of the Secretary of State
15 finds that you are in violation of Nevada Revised Statutes (NRS) 240A.100 as set out
16 with specificity in Exhibit "A" attached hereto.

17 You are hereby directed and ordered to immediately CEASE AND DESIST all
18 document preparation service activity as defined in NRS 240A.030.

19 Be advised, if you fail to comply with this Cease and Desist Order, this office may
20 seek to have a civil action filed against you as set forth in NRS 240A.280 which may
21 include, without limitation, the imposition of a civil penalty in an amount up to \$5,000
22 for each violation, restitution to any victims of your activity, and attorneys' fees. Any
23 willful violation of this Order may subject you to prosecution and criminal penalties
24 pursuant to NRS 240A.290.

25 DATED: April 1, 2021

26 Barbara K. Cegavske, Secretary of State,
27 State of Nevada, Office of the Secretary of State

28 By: 

Gail J. Anderson, Deputy Secretary
2250 Las Vegas Blvd. North, Ste. 400
North Las Vegas, Nevada 89030
(702) 486-2880

EXHIBIT A
FACTS AND RATIONALE FOR CEASE AND DESIST ORDER

TO: Ms. LESLIE G. MORALES

Case No. DC20210331-005

NRS 240A.100 requires any person engaging in the business of a document preparation service to be registered with the Secretary of State.

The State of Nevada, Office of the Secretary of State finds that you violated NRS 240A.100 as follows:

1. You are not registered with the Secretary of State as a document preparation service.

2. You are operating as a document preparation service through the business entity, **DIRECT TAX MULTISERVICES**.

3. For compensation and at the direction of a client, you advertise that you will assist clients in Tax Preparation and Immigration matters, Translations, Bookkeeping, Notary services and hold yourself out as a person who provides such services, as follows:

a) Your Facebook social media page: <https://www.facebook.com/leslie.morales.1042> advertises "**DIRECT TAX MULTISERVICES**." You share pictures of yourself that advertise said business.

b) The Facebook social media page: <https://www.facebook.com/Directtax-110984090449937> advertises "**DIRECT TAX MULTISERVICES**" for this current tax season and services you provide such as: Tax Preparation, Immigration, Translations, Bookkeeping and Notary services.

c) Your Facebook social media page: <https://www.facebook.com/lesliedt.taxes> advertises "**DIRECT TAX MULTISERVICIOS**" since July 2018, to include all the previously mentioned services as well as business licensing. Your most recent post on this page was on March 5, 2021 regarding Immigration Services.

- 1 d) You also advertise "DIRECT TAX" on website: <https://directtaxlv.com/> and all
2 the previously mentioned services as well as business licensing.
- 3 e) "DIRECT TAX", "DIRECT TAX MULTISERVICES", "DIRECT TAX
4 MULTISERVICIOS" or "LESLIE G. MORALES", do not hold an active
5 Nevada State Business License pursuant to NRS 76 and NRS240A.170.
- 6 f) To date you have failed to comply by registering as a Document Preparation
7 Service pursuant to NRS240A.100 and meet all the requirements.
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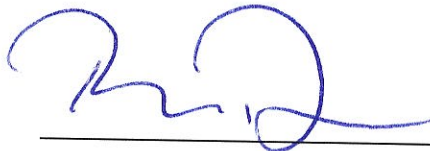
g) CERTIFICATE OF SERVICE

I, Rosalinda Duran, hereby certify that I am an employee of the State of Nevada, Office of the Secretary of State and that on the 2 day of April 2021, I served a fully executed copy of the foregoing **CEASE AND DESIST ORDER** by delivering a copy of the same to department of general services for mailing addressed as follows:

Certified Mail Receipt No.

7019 2280 0002 0388 4723

LESLIE G. MORALES
c/o DIRECT TAX MULTISERVICES
2210 E. Bonanza Road
Las Vegas, NV 89101



An employee of the Office of the Secretary of State