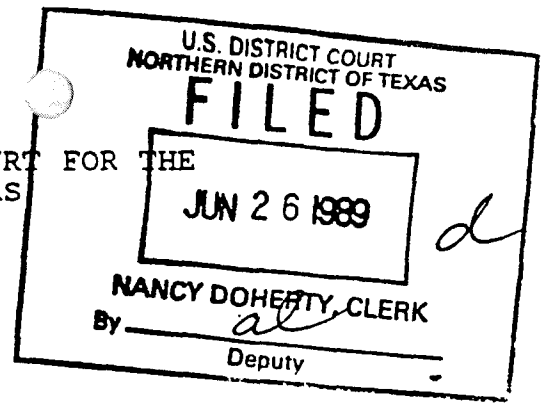


CONFIDENTIAL

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF TEXAS
SAN ANGELO DIVISION



UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 BETTY L. MARTIN, INDIVIDUALLY)
 AND dba BETTY L. MARTIN)
 TAX SERVICE,)
)
 Defendant.)

Civil Action No. 6-89-0027

FINAL JUDGMENT OF
PERMANENT INJUNCTION

Plaintiff, United States of America, having filed a Complaint for Permanent Injunction in this matter and defendant Betty L. Martin, by her Consent which is annexed hereto, having appeared in this action individually and dba Betty L. Martin Tax Service, and having waived the entry of findings of fact and conclusions of law, and having neither admitted nor denied the allegations of the Complaint except for admitting the jurisdiction of the Court over her and over the subject matter of this action, and having consented to the entry of this Final Judgment of Permanent Injunction, it is hereby ORDERED, ADJUDGED, AND DECREED that:

1. This Court has subject-matter jurisdiction over this suit pursuant to 28 U.S.C., Sections 1340 and 1345 and Sections 7402(a), 7407, and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) ("the Code");
2. This Court has personal jurisdiction over the defendant, who was properly served with a copy of the Summons and Complaint;

3. The Court finds defendant, Betty L. Martin, individually and dba Betty L. Martin Tax Service, has neither admitted nor denied plaintiff's allegations that she has engaged in conduct subject to penalty under Sections 6694 and 6701 of the Code;

4. The Court finds that defendant Betty L. Martin, individually and dba Betty L. Martin Tax Service, has consented to the imposition of injunctive and other relief pursuant to Sections 7402, 7407, and 7408 of the Code.

5. It is further ORDERED, ADJUDGED and DECREED that defendant, Betty L. Martin, individually and dba Betty L. Martin Tax Service, together with her officers, agents, servants, employees and attorneys, and persons in active concert or participation with her, is hereby enjoined, directly or indirectly, by the use of any means or instrumentality, from:

a. Aiding or assisting in, or procuring or advising with respect to, the preparation or presentation of any portion of a return, affidavit, claim, or other document for a third-party in connection with any matter arising under the internal revenue laws; and

b. Preparing for compensation, or employing one or more persons to prepare for compensation, any portion of a tax return or claim for refund.

6. It is further ORDERED, ADJUDGED and DECREED that defendant shall disclose to plaintiff the names, addresses, and Social Security or tax identification numbers of all of her clients and of all persons whose federal income tax returns she

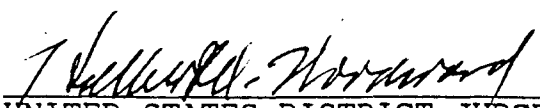
has prepared for the tax years 1982 to the date of the Court's order, inclusive.

7. It is further ORDERED, ADJUDGED and DECREED that defendant shall identify and provide to the Internal Revenue Service all documents in her possession or under her control which relate to those individuals described in paragraph 2, above.

8. It is further ORDERED, ADJUDGED and DECREED that defendant shall notify, in writing, all persons whose income tax returns she has prepared from 1983 to the date of the Court's order, inclusive, of the findings and relief ordered by this Court, including in such notice to each person a copy of this Order; and shall file with the Court a list of the names and addresses of all persons so notified within 30 days of the date the Order is entered.

9. It is further ORDERED, ADJUDGED and DECREED that this Court shall retain jurisdiction of this action for the purpose of implementing and enforcing the final judgment and all additional decrees and orders necessary and appropriate to the public interest.

Dated: 6/23/89


UNITED STATES DISTRICT JUDGE