

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Case Number: 07-cv-02086-BBD-tmp
v.)	
)	
GREGORY D. GOOSBY, LINDA O.)	
GOOSBY, LCO ENTERPRISES, LLC,)	
)	
Defendant.)	
_____)	

STIPULATED ORDER OF PERMANENT INJUNCTION

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The United States of America has filed a complaint for permanent injunction against Gregory D. Goosby, Linda O. Goosby, and LCO Enterprises, LLC to bar them from preparing and filing federal tax returns for others.

Defendants waive the entry of findings of fact as to the allegations of the complaint and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and the Internal Revenue Code, 26 U.S.C. §§ 7407, 7408 and 7402(a).

Defendants understand that this Stipulated Order of Permanent Injunction constitutes the final judgment in this matter, and they waive any and all right to appeal from this judgment.

Defendants consent to the entry of this Stipulated Order of Permanent Injunction without further notice and agree to be bound by its terms. Defendants further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Stipulated Order of Final Injunction and understand that if they violate this Stipulated Order of Final Injunction, they may be subject to civil and criminal sanctions for contempt of court.

ORDER

IT IS HEREBY ORDERED that defendants Gregory D. Goosby, Linda O. Goosby, and LCO Enterprise, and or any other entity, and their representatives, agents, servants, employees,

and anyone in active concert or participation with them, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

1. acting as federal income tax return preparers;
2. preparing or filing (or helping to prepare or file) or directing others to prepare or file federal income tax returns, amended returns, or other related documents and forms for others;
3. organizing or selling tax shelters, plans, or other arrangements that advise or assist taxpayers to attempt to evade the assessment or collection of their correct federal tax;
4. understating customers' liabilities as subject to penalty under IRC § 6694;
5. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and
6. engaging in any other conduct that interferes with the administration or enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Defendants must mail a copy of this injunction and a copy of the complaint to all persons for whom they prepared a federal tax return since January 1, 2003. Defendants must mail the copies within 11 days of the date of this Order and must file with the Court a sworn certificate stating that they have complied with this requirement. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures;

IT IS FURTHER ORDERED that Defendants produce to counsel for the United States within 11 days of the date of this Order a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom they have prepared federal tax returns or claims for a refund since January 1, 2003;

IT IS FURTHER ORDERED that Defendants within 11 days of the entry of this injunction, leave a message on their home-business phone line in a form either agreed to by counsel for the United States or approved by the Court indicating that they have been enjoined from preparing or filing federal tax returns and can no longer prepare federal income tax returns

for others. Defendants shall keep this message on their home-business phone line for a period of one year from entry of this injunction.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Defendants' compliance with this injunction.

SO ORDERED this 24th day of April 2007.

s/Bernice B. Donald
Judge Bernice B. Donald
United States District Court for the
Western District of Tennessee

Prepared by: Seen and Agreed:

DAVID F. KUSTOFF
United States Attorney

s/Michael J. Roessner
MICHAEL J. ROESSNER
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044
Tel.: (202) 514-6488

s/Linda O. Goosby
Linda O. Goosby

s/Gregory D. Goosby
Gregory D. Goosby

s/Gregory D. Goosby
LCO ENTERPRISES
By: Gregory D. Goosby

(Original signed copy on file and a copy of the signed copy was filed with the complaint.)