

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 07-00284-CV-SOW
)	
MARVA BILBERRY, d/b/a BILBERRY)	
BOOKKEEPING & TAX SERVICE)	
)	
Defendant.)	

STIPULATED ORDER OF PERMANENT INJUNCTION

Before the Court is a Joint Motion for Entry of Stipulated Permanent Injunction (Doc. #16). The United States has filed a complaint for permanent injunction against Marva Bilberry, doing business as Bilberry Bookkeeping & Tax Service under Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408.

Defendant does not admit the allegations in the complaint, but agrees to the entry of this permanent injunction and waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendant also understands that this permanent injunction constitutes the final judgment in this matter and waives the right to appeal from this injunction order. The parties agree that entry of this permanent injunction order neither precludes the Internal Revenue Service from assessing penalties against Bilberry for the asserted violations of the I.R.C. nor precludes Bilberry from contesting any such penalties. Bilberry further understands that she may be subject to civil or criminal sanctions for contempt of court if she violates this injunction.

Accordingly, it is hereby

ORDERED that the Joint Motion for Entry of Stipulated Permanent Injunction (Doc. #16) is granted. It is further

ORDERED that defendant Marva Bilberry, and all those in active concert or participation with her, are permanently ENJOINED pursuant to I.R.C. §§ 7402, 7407, and 7408 from directly and indirectly:

- (a) Preparing or filing, or helping others to prepare or file, federal income tax returns, amended federal tax returns, or other tax forms for anyone other than herself or her husband;
- (b) Causing or assisting other persons and entities to understate their federal tax liabilities;
- (c) Engaging in conduct subject to penalty under I.R.C. § 6701, including preparing or assisting others in preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which Bilberry knows will (if so used) result in the understatement of another person's tax liability;
- (d) Engaging in any conduct subject to penalty under I.R.C. § 6694, including preparing tax returns for customers that assert frivolous, reckless, or unrealistic positions;
- (e) Engaging in any conduct subject to penalty under the Internal Revenue Code;
- (f) Engaging in any conduct that interferes with the administration and enforcement of internal revenue laws; and
- (g) Misrepresenting the terms of this injunction to customers or prospective customers.

It is further

ORDERED that defendant Bilberry shall produce to counsel for the United States a list identifying the names, addresses, e-mail addresses, telephone numbers, and Social Security and any other federal tax identification numbers of all individuals and entities for whom within the past five years Bilberry, Bilberry Bookkeeping & Tax Service, or any other entity through which Bilberry has conducted business, prepared or helped to prepare any tax-related documents, including claims for refund or tax returns. If any of the aforementioned identifying information is

unavailable to Bilberry, she must use the last known information available to her. Bilberry must produce this information in spreadsheet format within 20 days of the date of this Order and must, within 22 days of the date of this Order, file a sworn certificate stating that she has complied with this requirement. 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 Bilberry's compliance with this injunction. It is further

ORDERED that this Stipulated Permanent Injunction shall serve as a final judgment in this matter, with each party to bear its own costs.

/s/Scott O. Wright
SCOTT O. WRIGHT
Senior United States District Judge

Dated: September 4, 2007