

- 1 (b) making false statements about the allowability of any deduction or credit,
2 the excludability of any income, or the securing of any tax benefit by
reason of participating in any tax shelter, plan, or other arrangement;
- 3 (c) instructing, advising, or assisting others to violate the tax laws, including
4 to evade the payment of taxes;
- 5 (d) engaging in conduct subject to penalty under 26 U.S.C. § 6694, including
6 preparing or filing tax returns, amended returns, or claims for refund that
include unrealistic, frivolous, or reckless positions;
- 7 (e) engaging in conduct subject to penalty under 26 U.S.C. § 6700, including
8 making or furnishing, in connection with the organization, promotion,
9 marketing, sale, or participation in any tax shelter, plan, or other
arrangement, a statement about the securing of any tax benefit that the
defendants know, or have reason to know, is false or fraudulent as to any
material matter;
- 10 (f) engaging in conduct subject to penalty under 26 U.S.C. § 6701, including
11 preparing or filing, or assisting in preparing or filing, any document
related to a matter material to the internal revenue laws that defendants
12 know will (if used) result in an understatement of another person's tax
liability;
- 13 (g) engaging in any other conduct subject to penalty under the Internal
14 Revenue Code; and
- 15 (h) engaging in any other conduct that interferes with the administration or
enforcement of the internal revenue laws.

16 **IT IS FURTHER ORDERED** that Defendant must mail a copy of this
17 injunction and a copy of the complaint to all persons for whom he has prepared a
18 federal tax return or form since January 1, 2002. Defendant must mail the copies
19 within 15 days of the date of this Order and must file with the Court a sworn certificate
20 stating that he has complied with this requirement. The mailings shall include a cover
21 letter in a form either agreed to by counsel for the United States or approved by the
22 Court, and shall not include any other documents or enclosures;

23 **IT IS FURTHER ORDERED** that Defendant produce to counsel for the United
24 States within 15 days of the date of this Order a list that identifies by name, social
25 security number, address, e-mail address, and telephone number and tax period(s) all
26 persons for whom he has prepared federal tax returns, forms, or claims for refund since
27 January 1, 2002;

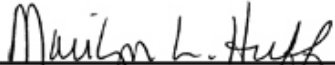
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IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Defendant's compliance with this injunction.

IT IS SO ORDERED.

DATED: July 30, 2007



MARILYN L. HUFF, District Judge
UNITED STATES DISTRICT COURT

COPIES TO:
All parties of record.