

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
vs.)	No. 4:06CV1775-DJS
)	
DAVID M. O'BRYANT,)	
)	
Defendant.)	

ORDER

Now before the Court is the United States' motion for summary judgment. The government's complaint in this matter seeks permanent injunctive and other equitable relief against defendant David M. O'Bryant to restrain him from preparing federal income tax returns for others. Defendant has filed no opposition to the motion for summary judgment, which is supported by appropriate evidence of defendant's practice of preparing fraudulent income tax returns claiming credits, deductions and refunds to which the taxpayers are not entitled. Pursuant to E.D.Mo. L.R. 4.01(E), because O'Bryant has failed to controvert the facts set forth in the government's statement of material facts [Doc. #14-3], those facts are deemed admitted for purposes of the motion for summary judgment.

Upon careful consideration, the Court concludes that the record amply supports the determination that the United States is

entitled to judgment as a matter of law. O'Bryant is shown to have engaged in repeated and continual conduct subject to penalty under 26 U.S.C. §§6694 and 6695, as well as 26 U.S.C. §6701, and injunctive relief is appropriate under 26 U.S.C. §§7407 and 7408 to bar O'Bryant from acting as an income tax return preparer and to prevent him from engaging in further such conduct.

Accordingly,

IT IS HEREBY ORDERED that the United States' unopposed motion for summary judgment [Doc. #14] is granted.

IT IS FURTHER ORDERED that the United States' unopposed motion for relief from the Court order referring the case to mediation [Doc. #20] is denied as moot.

Dated this 7th day of January, 2008.

/s/Donald J. Stohr
UNITED STATES DISTRICT JUDGE