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UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Plaintiff, v. SAMUEL J. DeANGELO; JOE GORDON SHIELDS, a/k/a GORDON SHIELDS; ALAN M. HOVEY; JEFFREY R. WRIGHT; KELLY DAVID, a/k/a DAVID KELLY; and WESTERN TAX SERVICES, INC., Defendants.	No. SA CV **Proposed** TEMPORARY RESTRAINING ORDER AND ORDER TO SHOW CAUSE WHY DEFENDANTS SHOULD NOT BE PRELIMINARILY ENJOINED FROM PREPARING INCOME TAX RETURNS

The United States' *Ex Parte* Application for Temporary Restraining Order and Order to Show Cause Why Defendants Should Not Be Preliminarily Enjoined from Preparing Income Tax Returns

having come before the Court, and good cause appearing therefor, namely, evidence showing that (i) the defendants have prepared numerous fraudulent income tax returns containing false and inflated deductions for charitable contributions and/or employee "business expenses," most of which have claimed undeserved refunds, (ii) the United States has suffered a significant tax loss as a result of the defendants' actions, and (iii) immediate and irreparable injury will result to the United States if the defendants are allowed to continue preparing income tax returns for compensation pending a trial on the merits of the complaint for permanent injunctive relief,

IT IS HEREBY ORDERED that:

The United States' *Ex Parte* Application for Temporary Restraining Order and Order to Show Cause Why Defendants Should Not Be Preliminarily Enjoined from Preparing Income Tax Returns is GRANTED, and

1. The defendants, Samuel J. DeAngelo, Joe Gordon Shields, Alan M. Hovey, Jeffrey R. Wright, Kelly David, and Western Tax Services, Inc., and all other persons in active concert or participation with them, directly or indirectly, by use of any means or instrumentality, are ORDERED TO CEASE and are hereby TEMPORARILY RESTRAINED FROM preparing income tax returns for compensation within the meaning of 26 U.S.C. § 7701(a)(36), such order to remain in effect until ____ a.m./p.m. on the ___ day of _____, 2003;

2. Government counsel shall serve a copy of this order on the defendants (or their counsel, if known), by personal delivery or fax, on or before ____ a.m./p.m. on the ___ day of _____, 2003; and

3. The defendants shall respond by filing papers with the Clerk of Court, on or before ____ a.m./p.m. on the ___ day of _____, 2003, contemporaneously serving a copies on government counsel by personal delivery or fax, to SHOW CAUSE WHY A PRELIMINARY INJUNCTION SHOULD NOT ISSUE to enjoin the defendants and all other persons in active concert or participation with them, directly or indirectly, by use of any means or instrumentality, from preparing income tax returns for compensation within the meaning of 26 U.S.C. § 7701(a)(36) pending resolution of the complaint for permanent injunctive relief herein.

Dated: _____

_____
UNITED STATES DISTRICT JUDGE

Presented by:

DEBRA W. YANG
United States Attorney
EDWARD M. ROBBINS, JR.
Assistant United States Attorney
Chief, Tax Division

_____
ROBERT F. CONTE
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