

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SUSAN ELLEN O'BRIEN,
KATHY LYNNE HILL, and
JEFFREY CHRISTOPHER BARBER,

Defendants.

Civil No. 07-CV-1248 H (JMA)

**ORDER OF PERMANENT
INJUNCTION**

Upon consideration of the Stipulated Order of Permanent Injunction entered between Kathy Lynn Hill and the United States and filed with the Court on September 24, 2007.

IT IS HEREBY ORDERED that defendant Kathy Lynn Hill, individually and doing business as The O'Brien Group, and her representatives, agents, servants, employees, and anyone in active concert or participation with her, is **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- (a) acting as federal tax-return preparers or preparing, filing, or assisting in preparing or filing, any federal tax return or form for anyone other than herself (or her spouse, if filing a joint return);
- (b) representing or otherwise appearing on behalf of anyone (other than herself) before the Internal Revenue Service;


- (c) organizing, promoting, marketing, selling, or participating in any tax shelter, plan, or arrangement that advises, encourages, or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of federal tax liabilities;
- (d) making false statements about the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit by reason of participating in any tax shelter, plan, or other arrangement;
- (e) instructing, advising, or assisting others to violate the tax laws, including to evade the payment of taxes;
- (f) engaging in conduct subject to penalty under 26 U.S.C. § 6694, including preparing or filing tax returns, amended returns, or claims for refund that include unrealistic, frivolous, or reckless positions;
- (g) engaging in conduct subject to penalty under 26 U.S.C. § 6700, including making or furnishing, in connection with the organization, promotion, marketing, sale, or participation in any tax shelter, plan, or other arrangement, a statement about the securing of any tax benefit that she knows, or has reason to know, is false or fraudulent as to any material matter;
- (h) engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing or filing, or assisting in preparing or filing, any document related to a matter material to the internal revenue laws that she knows will (if used) result in an understatement of another person's tax liability; and
- (i) engaging in any other conduct that interferes with the administration or enforcement of the internal revenue laws, including any activity subject to penalty under the Internal Revenue Code.

IT IS FURTHER ORDERED that Defendant must mail a copy of this injunction and a copy of the complaint to all persons for whom she has prepared a federal tax return or form since January 1, 2003. Defendant must mail the copies within 45 days of the date of this Order and must file with the Court a sworn certificate stating that she has 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 Defendant produce to counsel for the United States within 45 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 she has prepared federal tax returns, forms, or claims for refund since January 1, 2003;

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

4 SO ORDERED this 24th day of September, 2007.

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8 MARILYN L. HUFF, District Judge
9 UNITED STATES DISTRICT COURT
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