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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	1:06-cv-1368 OWW TAG
)	
Plaintiff,)	PRELIMINARY INJUNCTION
)	
v.)	
)	
LOWELL BAISDEN,)	
)	
Defendant.)	
)	
_____)	

The Motion of Plaintiff, United States of America, for Preliminary Injunction came on for hearing on March 2 and 6, 2007, in Courtroom 3 of the above-captioned Court, United States District Judge Oliver W. Wanger presiding. Plaintiff was represented by Jacqueline C. Brown, Esq., and Stephen J. Schaeffer, Esq., of the United States Department of Justice. The Defendants were represented by Murphy, Pearson, Bradley and Feeney by Arthur V. Pearson, Esq., and McCormick, Barstow, Sheppard, Wayte & Carruth by Marshall C. Whitney, Esq., and Jerry Casheros, Esq.

After review of the parties' submissions, including testimony and exhibits introduced into evidence following oral argument, for the reasons set forth in the accompanying Findings

1 of Fact and Conclusions of Law, the following Order is entered:

2 IT IS ORDERED that Defendant Lowell Baisden, those in active
3 concert or participation with him, and others having actual
4 notice of this order are enjoined, pending trial and final
5 judgment in this case, or further order of this Court, from:

6 1. Advising or facilitating current, prospective clients,
7 or any other persons, not to file tax returns, or that Federal
8 Income Tax Returns are not required to be filed;

9 2. Advising or facilitating or assisting clients in
10 engaging in activity for which clients claim or report non-
11 deductible personal expenses as valid business expense
12 deductions;

13 3. Knowingly misrepresenting or omitting to disclose on
14 any tax return or in any communication to the United States or
15 its Internal Revenue Service any material fact concerning the
16 income, lawfully deductible expenses, or other condition or event
17 that concern the preparation of accurate tax returns;

18 4. Advising or facilitating the knowing misstatement or
19 omission to disclose by any client to the United States or its
20 Internal Revenue Service of the business activity, income,
21 expense, net worth, or any other material fact that is necessary
22 to the accurate preparation of Federal tax returns;

23 5. Advising or assisting clients to not report income of
24 any kind or nature required by the law to be reported on tax
25 returns;

26 6. Advising or assisting any client to claiming or
27 overstate any improper deduction in violation of law;

28 7. Making any statement to clients or prospective clients

1 that the United States and/or its Internal Revenue Service
2 endorses, agrees with, or that Baisden's past practices have been
3 endorsed, approved, or that his clients' audits will be
4 successful by virtue of any matter that has occurred in this
5 case;

6 8. Knowingly engaging in any other conduct that wrongfully
7 interferes with the administration or enforcement of the Internal
8 Revenue laws of the United States.

9 FURTHER ORDERED that Lowell Baisden shall serve a copy of
10 this Order on the following current clients who are being audited
11 or examined by the Internal Revenue Service:

12 List of Clients:

13 Donald and Kathryn Snoozy

14 Charpup Corporation

15 Michael and Deanna Trierweiler

16 Red Desert Resources Corporation

17 Deborah and Walter Weaver

18 Axhandle Corporation

19 Chris Johng

20 Chris Johng, M.D., Inc.

21 Michael and Susan Koning

22 Bioventures, Inc.

23 William and Vicki Hastings

24 Amethyst Sands, Inc.

25 Anthony and Kimberly Telese

26 Anthony Telese Company, Inc.

27 Joel and Deborah Cooper

28 Joel N. Cooper Physical Therapist, Inc.

1 Daniel Swartz and Jennifer Erale
2 Joseph and Rhonda Ghyselinck
3 Chuck's Automotive
4 Bobby and Cynthia Underwood
5 Leslie Adams
6 John and June Sherley

7
8 ISSUED AT FRESNO, CA AT 1:45 P.M.

9 DATED: March 14, 2007

10 /s/ Oliver W. Wanger

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 Oliver W. Wanger
12 UNITED STATES DISTRICT JUDGE
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