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CLERK, U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

BY:

*PRC*

DEPUTY

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9 IN THE UNITED STATES DISTRICT COURT FOR THE  
 10 SOUTHERN DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA, )  
 )  
 12 Plaintiff, )  
 )  
 13 v. )  
 )  
 14 ROOSEVELT KYLE, individually or )  
 15 d/b/a CENTURY ONE RESORTS, LTD )  
 16 or CENTURY ONE ASSOCIATES; )  
 17 REBECCA TYREE a/k/a/ RUBEE TYREE )  
 18 or RUBY TYREE; )  
 19 COA FINANCIAL GROUP, LLC d/b/a COA )  
 20 FINANCIAL NETWORK TRUST c/o T&N )  
 FASHION; )  
 and )  
 21 EAGLE FINANCIAL SERVICES, LLC )  
 )  
 Defendants. )

**'07CV 2187 IEG NLS**

Case No.

**COMPLAINT FOR  
PERMANENT INJUNCTION**

23 Plaintiff, United States of America, for its complaint against Roosevelt Kyle, individually  
 24 and doing business as Century One Resorts, Ltd. or Century One Associates; Rebecca Tyree, also  
 25 known as Ruby or Rubee Tyree; COA Financial Group, LLC, doing business as COA Financial  
 26 Network Trust c/o T&N Fashion; and Eagle Financial Services, LLC, states as follows:  
 27  
 28

1           1.     Jurisdiction is conferred on this Court by 28 U.S.C. § 1340 and 1345 and 26  
2 U.S.C. §§ 7402(a), 7407 and 7408.

3  
4           2.     This suit is brought under §§ 7402, 7407, and 7408 of the Internal Revenue Code  
5 (26 U.S.C.) (I.R.C.) to enjoin Roosevelt Kyle, individually and doing business as Century One  
6 Resorts, Ltd. or Century One Associates; Rebecca Tyree; COA Financial Group, LLC; and Eagle  
7 Financial Services, LLC, as follows:

- 8                     (a)     Preparing or filing, or assisting in, or directing the preparation or filing of  
9                             any federal income tax return, amended return or other related documents  
10                            and forms for any other person or entity;
- 11                    (b)     Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, or  
12                             6701;
- 13                    (c)     Engaging in other conduct that substantially interferes with the proper  
14                             administration and enforcement of the internal revenue laws;
- 15                    (d)     Engaging in any other activity subject to penalty under the I.R.C.; and  
16                    (e)     Representing persons before the Internal Revenue Service.

17           3.     This action has been requested by the Chief Counsel of the Internal Revenue  
18 Service, a delegate of the Secretary of the Treasury, and commenced at the direction of the  
19 Attorney General of the United States, pursuant to Code §§ 7402, 7407, and 7408.

20  
21   **Defendants**

22           4.     Defendants Kyle and Tyree reside in San Diego, California, in this judicial district  
23 and do business in this judicial district.

24           5.     Kyle has prepared tax returns for others for compensation since 1983, with the  
25 exception of 2006 when he was incarcerated in federal prison for willfully failing to file federal  
26 income tax returns.  
27

1           6.       Defendant Rebecca Tyree, also known as Rubee or Ruby Tyree, formerly was a  
 2 receptionist for Kyle's tax preparation business, but is now the office manager. Tyree prepares  
 3 returns for others for compensation. Tyree also signs returns for which Kyle is the return  
 4 preparer.  
 5

6           7.       Over the last eight years, Kyle has operated his tax preparation business using  
 7 several entities or names, including Century One Resorts, COA Financial Group, LLC, and Eagle  
 8 Financial Services, LLC. Kyle stopped personally signing returns in 2004, but Kyle still  
 9 interviews customers and prepares returns that are signed by others. He does this to thwart IRS  
 10 efforts to detect his illegal conduct.  
 11

12           8.       The following numbers of returns were filed under the Employer Identification  
 13 Numbers of the entities listed in paragraph 2 above and under Kyle's identification number:  
 14

Name of Person/Entity	Number Returns Filed by Entity from 2000-2007:							
	2000	2001	2002	2003	2004	2005	2006	2007*
Roosevelt Kyle	1572	1632	1864	136	12	2	1	5
Century One Resorts	0	0	0	1451	2511	57	4	2
COA Financial Network Trust/COA Financial Group, LLC	0	0	0	0	0	2527	34	7
Eagle Financial Services, LLC	0	0	0	0	0	0	0	1136

15           \* As of September 27, 2007

16           9.       According to public records, Defendant Eagle Financial Services, LLC, was  
 17  
 18  
 19  
 20  
 21  
 22  
 23  
 24  
 25  
 26  
 27  
 28

1 formed in January 2007 and Roosevelt Kyle is listed as its agent for service of process. Kyle  
2 reopened his tax preparation business as Eagle Financial Services, LLC, in 2007 after he was  
3 released from prison.  
4

5 10. According to public records, COA Financial Group, LLC, was formed in June  
6 2004 and Roosevelt Kyle is its agent for service of process.

### 7 **Defendants' Tax Preparation Business**

8 11. On average Kyle and his businesses prepared and filed approximately 1,500  
9 returns per year since 2000.  
10

11 12. Kyle most recently operated his business from 2414 Hoover Avenue, National  
12 City, CA 91950, in the San Diego metropolitan area.

13 13. Kyle, individually and through the named entities, and Tyree prepare federal  
14 income tax returns that unlawfully understate their customers' tax liabilities, most commonly by  
15 fabricating or inflating deductions on Schedule A, "Itemized Deductions," and Schedule C,  
16 "Profit or Loss from Business."  
17

18 14. The defendants' customers are generally wage earners who are not familiar with  
19 internal revenue laws, rules and regulations.

20 15. The defendants generate new business through word of mouth as they gain a  
21 reputation for being able to generate larger tax refunds than other return preparers.  
22

23 16. As a direct result of the defendants' fraudulent return preparation, their customers  
24 have filed federal income tax returns understating their federal income tax liabilities and  
25 claiming large income tax refunds to which they were not entitled.  
26  
27  
28

## IRS's Investigation

1  
2 17. As of September 26, 2007, the IRS has examined approximately 254 returns  
3 prepared between 2002 and 2007 by Kyle and Tyree under the auspices of Century One  
4 Associates, COA Financial Network, or Eagle Financial Services. The examinations revealed  
5 that all but approximately eight of the returns understated the customer's tax liability. The IRS is  
6 continuing to examine returns prepared by Kyle, Tyree, and Eagle Financial Services.  
7

8 18. Customers consented to the IRS's adjustments on approximately 127 of the  
9 examined returns. The total of the agreed tax understatements on those returns was \$419,725  
10 which was an average understatement of approximately \$3,304 per return.  
11

12 19. The defendants prepared the 254 examined returns for approximately 218  
13 customers and 116 of those customers consented to the IRS's adjustments to their returns.  
14

15 20. In 2007 the IRS conducted an undercover investigation of Kyle and his tax  
16 preparation business, which was operating as Eagle Financial Services, LLC. An IRS undercover  
17 agent posed as a customer and paid Kyle to prepare a tax return. Kyle conducted the tax  
18 preparation interview with the undercover agent, but the return was signed by Rebecca Tyree,  
19 Kyle's office manager and business associate. The return Kyle prepared for the undercover agent  
20 fabricated employee business expenses and charitable deductions.  
21

22 21. The estimated tax loss caused by the defendants' misconduct between 2002 and  
23 2007 is approximately \$18 million.

24 22. Kyle has known about the IRS's investigations of his tax preparation business and  
25 activities since at least 1987, but has repeatedly and continually engaged in improper and  
26 enjoined conduct.  
27

1           23.     In 1987 the IRS assessed against Kyle two preparer penalties under 26 U.S.C.  
2 § 6694 for conduct occurring in 1983 and 1984, and in 1998 the IRS assessed against Kyle  
3 another penalty under 26 U.S.C. § 6694 for negligently understating the tax liability of a  
4 customer on return prepared in 1995.  
5

6           24.     The defendants willfully, intentionally, and/or recklessly understate their  
7 customers' income tax liabilities by preparing returns that improperly contain fabricated or  
8 inflated deductions on Schedules A and C.  
9

10                           **Inflated or Bogus Schedule A Employee Business Expenses**

11           25.     The defendants continually and repeatedly prepare federal income tax returns  
12 claiming inflated or bogus Schedule A employee business expenses to offset customers' Form  
13 W-2 wage income.  
14

15           26.     Approximately 167 of the returns the IRS examined contained adjustments for  
16 inflated or unsubstantiated Schedule A employee business expenses.  
17

18           27.     For example, in 2007 Kyle prepared a return for an undercover IRS agent who  
19 posed as a customer that fabricated over \$7,300 of unreimbursed employee business expenses,  
20 including over \$1,900 of bogus laundry and cleaning expenses. Although Kyle did not sign the  
21 return, he conducted the interview with the undercover agent. Kyle promised the undercover  
22 agent that Kyle would use his "creative" mind to reduce the undercover agent's tax liability. The  
23 return was filed by Eagle Financial Services, LLC, the most recent business name used by Kyle's  
24 tax preparation business. Tyree signed the return, even though the undercover agent was  
25 interviewed only by Kyle.  
26

27           28.     On a Chula Vista, California customer's 2003 return, Kyle fabricated over \$5,000  
28

1 of employee business expenses, including over \$1,600 of bogus laundry and upkeep expenses.  
2 The customer never incurred those expenses and is unaware of how Kyle arrived at the amounts  
3 claimed. This customer's 2005 return, which Tyree prepared, similarly included false deductions  
4 for employee business expenses, including false mileage expenses.  
5

6 29. Kyle fabricated employee business expenses on the 2006 return of a San Diego  
7 couple. The couple's 2006 return falsely reported that the wife incurred business travel expenses  
8 of approximately \$4,710. This customer provided no information to Kyle to support this claim  
9 and in fact did not incur any business travel expenses. The customer's Form 2106,  
10 "Unreimbursed Employee Business Expenses," also falsely claims that the customer had written  
11 evidence to support the reported travel expenses. This couple's 2006 return also falsely claimed  
12 over \$2,400 for "work clothes and upkeep" expenses. This couple agreed to the IRS's  
13 adjustments to their 2006 return.  
14  
15

#### 16 **Inflated or Bogus Charitable Contributions**

17 30. Defendants continually and repeatedly prepare federal income tax returns claiming  
18 inflated or bogus charitable contributions.

19 31. Approximately 180 of the returns the defendants prepared and the IRS examined  
20 contained adjustments for inflated or unsubstantiated charitable contributions deductions.  
21

22 32. Kyle fabricated charitable contribution deductions on the IRS undercover agent's  
23 2006 return (prepared in 2007). The IRS undercover agent gave Kyle no information to support a  
24 claim for charitable deductions, yet the undercover agent's return claimed a \$2,000 contribution  
25 to the Girl Scouts and a \$500 non-cash contribution to Goodwill.  
26

27 33. The 2003 return that Kyle prepared for the Chula Vista, California customer  
28

1 described in paragraph 28 above, also fabricated over \$3,500 of charitable contributions  
2 including a reported \$500 non-cash contribution to Goodwill. This customer's 2005 return,  
3 which Tyree prepared, also reported false deductions for charitable contributions.  
4

5 34. Kyle also inflated charitable contributions on the 2006 return he prepared for the  
6 San Diego couple described in paragraph 29. This customer gave Kyle documentation of cash  
7 contributions to the customer's church. However, the customer's return claimed a deduction for  
8 cash charitable contributions exceeding the amount supported by the customer's documentation  
9 and contained fabricated non-cash contributions to Goodwill in the amount of \$500. This  
10 customer agreed with the IRS's adjustments.  
11

#### 12 **Inflated or Bogus Schedule C Business Expenses**

13 35. Kyle and his tax preparation business continually and repeatedly prepared federal  
14 income tax returns claiming inflated or bogus Schedule C business expenses.  
15

16 36. Approximately 138 of the returns the IRS examined contained inflated or  
17 unsubstantiated Schedule C business expenses.

18 37. For example, one Chula Vista customer's 2003 return (the same customer from  
19 paragraph 29) that Kyle prepared (using the business name COA Financial Network) claimed  
20 more than \$2,000 in fabricated deductions for Schedule C business expenses. This customer did  
21 not incur these expenses and did not give Mr. Kyle information to support claimed deductions for  
22 these expenses.  
23

#### 24 **Failing to Sign Returns and to Provided Identification Numbers**

25 38. Between 2004 and 2007, Kyle has repeatedly failed to sign returns that he has  
26 prepared for others.  
27



1 39. Tyree, Kyle's office manager, repeatedly signed returns that Kyle prepared.

2 40. Kyle's failure to sign returns that he has prepared substantially interferes with the  
3 IRS's ability to properly enforce and administer internal revenue rules and regulations, including  
4 those that regulate the conduct of income tax return preparers.  
5

6 41. In addition to failing to sign returns they prepare, between 2003 and 2007 Kyle  
7 and Tyree repeatedly failed to provide a preparer identification number on the returns they  
8 prepared.  
9

10 42. By failing to provide a preparer identification number, Kyle and Tyree  
11 substantially interfere with the IRS's ability to properly enforce and administer internal revenue  
12 rules and regulations, including those that regulate the conduct of income tax return preparers.  
13

14 **Count I: Injunction Under §§ 7407 and 7408**

15 43. The United States incorporates by reference the allegations in paragraphs 1  
16 through 42.

17 44. Internal Revenue Code § 7407 authorizes the United State to seek an injunction  
18 against any tax preparer who has engaged in any "fraudulent or deceptive conduct which  
19 substantially interferes with the proper administration of the Internal Revenue laws," or who has  
20 "engaged in any conduct subject to penalty under section 6694 or 6695." Code § 7408 authorizes  
21 an injunction against anyone who has engaged in conduct subject to penalty under Code § 6701.  
22

23 45. If a return preparer's misconduct is continual or repeated and the court finds that a  
24 narrower injunction (*i.e.* prohibiting specific enumerated conduct) would not be sufficient to  
25 prevent the preparer's interference with the proper administration of federal tax laws, the court  
26 may enjoin the person from further acting as a return preparer.  
27

1           46.    Section 6694 penalizes tax preparers who prepare a return or claim that contains a  
2 frivolous or unrealistic position, or who willfully attempt to understate a customer's tax liability  
3 on a return or claim, or who make an understatement on a return due to reckless or intentional  
4 disregard of rules or regulations.  
5

6           47.    The Defendants have continually and repeatedly prepared and submitted federal  
7 tax returns that contain unrealistic and frivolous positions and have willfully attempted to  
8 understate customers' correct tax liabilities, and have thus engaged in conduct subject to penalty  
9 under I.R.C. § 6694 and 6701.  
10

11           48.    Code Section 6695(b) penalizes tax return preparers for failing to sign returns they  
12 prepare, unless it is shown that such a failure is due to reasonable cause and not due to willful  
13 neglect.  
14

15           49.    Between 2004 and 2007, Kyle has continually and repeatedly failed to sign returns  
16 that he has prepared and thus has engaged in conduct subject to penalty under I.R.C. § 6695(b).  
17

18           50.    Code Section 6695(c) penalizes tax return preparers for failing to furnish an  
19 identifying number with respect to any return for which they are the return preparer.  
20

21           51.    Between 2004 and 2007, Kyle and Tyree continually and repeatedly failed to  
22 furnish an identifying number with respect to returns they signed and/or prepared.  
23

24           52.    The defendants have continually and repeatedly engaged in other fraudulent or  
25 deceptive conduct that substantially interferes with the proper administration of the internal  
26 revenue laws.  
27

28           53.    Injunctive relief is appropriate to prevent this misconduct because, absent an  
injunction, the defendants are likely to continue to prepare false federal income tax returns and

1 engage in other misconduct of the type described in this complaint. Kyle has continued to  
2 engage in conduct subject to penalty under Code §§ 6694 and 6701 and continued to engage in  
3 other fraudulent or deceptive conduct even after he was aware the IRS was investigating his tax  
4 preparation business and after he was assessed penalties under Code § 6694.  
5

6 54. The defendants should be permanently enjoined under Code § 7407 from acting as  
7 income tax return preparers because a more limited injunction would be insufficient to stop them  
8 from interfering with the proper administration of the tax laws. The defendants should be  
9 enjoined under Code § 7408 from further engaging in conduct subject to penalty under  
10 Code § 6701.  
11

12 **Count II: Injunction under I.R.C. § 7402 for Unlawful Interference**  
13 **with the Enforcement of the Internal Revenue Laws**

14 55. The United States incorporates by reference paragraphs 1 through 54.

15 56. Code § 7402(a) authorizes courts to issue injunctions “as may be necessary or  
16 appropriate for the enforcement of the internal revenue laws.” The remedies available to the  
17 United States under this statute “are in addition to and not exclusive of any and all other  
18 penalties.” Code § 7402(a).  
19

20 57. The defendants, through the actions described above, have engaged in conduct  
21 that substantially interferes with the administration and enforcement of the internal revenue laws,  
22 and are likely to continue to engage in such conduct unless enjoined. The defendants’ conduct is  
23 causing irreparable injury to the United States and an injunction under Code § 7402(a) is  
24 necessary and appropriate.  
25

26 58. Unless the defendants are enjoined, the IRS will have to devote substantial time  
27 and resources to identify and locate their customers, and then examine their customers’ tax  
28

1 returns and liabilities. Pursuing all individual customers may be impossible given the IRS's  
2 limited resources.

3 59. The defendants should be permanently enjoined under 26 U.S.C. § 7402(a) as it is  
4 necessary and appropriate for the enforcement of internal revenue laws.  
5

6 WHEREFORE, the Plaintiff, United States of America, pray for the following relief:

7 A. That the Court find that the defendants have repeatedly and continually engaged in  
8 conduct subject to penalty under I.R.C. §§ 6694, 6695, and 6701 and that injunctive relief is  
9 appropriate under I.R.C. § 7407 and 7408 to bar each defendant from acting as an income-tax-  
10 return preparer and from engaging in conduct subject to penalty under Code § 6701;  
11

12 B. That the Court find that the defendants have engaged in conduct that substantially  
13 interferes with the enforcement and administration of the internal revenue laws, and that  
14 injunctive relief against them is appropriate to prevent the recurrence of that conduct pursuant to  
15 I.R.C. §§ 7407 and 7402(a);  
16

17 C. That the Court, under I.R.C. §§ 7402 and 7407, enter a permanent injunction  
18 permanently barring each defendant from acting as a federal-income-tax-return preparer and from  
19 preparing or filing federal tax returns for others, and from representing others before the IRS;  
20

21 D. That the Court, under I.R.C. §§ 7402 and 7407, enter a permanent injunction  
22 prohibiting the defendants and their representatives, agents, servants, employees, attorneys,  
23 independent contractors, and anyone in active concert or participation with them, from directly or  
24 indirectly;

25 (1) Preparing or filing, or assisting in, or directing the preparation or filing of  
26 any federal tax returns or amended returns or other related documents or  
27

1 forms for any other person or entity;

2 (2) Engaging in any activity subject to penalty under I.R.C. §§ 6694 or 6695;

3 (3) Engaging in other conduct that substantially interferes with the proper  
4 administration and enforcement of the internal revenue laws;

5 (4) Engaging in any other activity subject to penalty under the I.R.C.; and

6 (5) Representing persons before the Internal Revenue Service.

7  
8 E. That the Court, under I.R.C. § 7402, enter an injunction requiring the defendants  
9 to contact all persons and entities for whom they prepared any federal-income-tax returns or  
10 other tax-related documents after January 1, 2003, and inform those persons of the entry of the  
11 Court's findings concerning the falsity of representations the defendants made on their  
12 customers' tax returns, and that a permanent injunction has been entered against them;

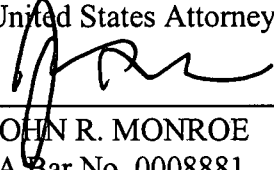
13  
14 F. That the Court, under I.R.C. § 7402, enter an injunction requiring the defendants  
15 to turn over to counsel for the United States a list of the names, addresses, e-mail addresses,  
16 phone numbers, and Social Security numbers of all individuals or entities for whom the  
17 defendants prepared or helped to prepare any tax-related documents, including claims for refund  
18 or tax returns since January 1, 2003;

19  
20 G. That the Court order that the United States is permitted to engage in post-  
21 judgment discovery to ensure compliance with the permanent injunction; and  
22  
23  
24  
25  
26  
27  
28

1 H. That this Court grant the United States such other relief, including costs, as is just  
2 and equitable.  
3

4  
5 Dated: November 13, 2007

6 Respectfully submitted,  
7 KAREN P. HEWITT  
8 United States Attorney

9   
10 \_\_\_\_\_  
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# CIVIL COVER SHEET

FILED

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

### I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)  
John R. Monroe, U.S. Department of Justice, P.O. Box 7238, Washington, D.C. 20044, 202-307-0638

### DEFENDANTS

Roosevelt Kyle; Rebecca Tyree; COA Financial Group, LLC; Eagle Financial Services, Inc.  
CLERK, U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

County of Residence of First Listed Defendant San Diego  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN BAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

Attorneys (If Known)

07CV 2187 IEG

NLS

### II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- 1 U.S. Government Plaintiff
- 2 U.S. Government Defendant
- 3 Federal Question (U.S. Government Not a Party)
- 4 Diversity (Indicate Citizenship of Parties in Item III)

### III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

### IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <b>PERSONAL INJURY</b> <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS		
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition		

### V. ORIGIN (Place an "X" in One Box Only)

- 1 Original Proceeding
- 2 Removed from State Court
- 3 Remanded from Appellate Court
- 4 Reinstated or Reopened
- 5 Transferred from another district (specify)
- 6 Multidistrict Litigation
- 7 Appeal to District Judge from Magistrate Judgment

### VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. Sections 7402, 7407, 7408

Brief description of cause:  
suit for injunction relief to enjoin defendants from preparing federal income tax returns for others

### VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMANDS CHECK YES only if demanded in complaint:  
JURY DEMAND:  Yes  No

### VIII. RELATED CASE(S) IF ANY

(See instructions): JUDGE \_\_\_\_\_ DOCKET NUMBER \_\_\_\_\_

DATE  
11/13/2007

SIGNATURE OF ATTORNEY OF RECORD

*John Monroe* JOHN MONROE, Attorney for Plaintiff

### FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_ AMOUNT \_\_\_\_\_ APPLYING IFP \_\_\_\_\_ JUDGE \_\_\_\_\_ MAG. JUDGE \_\_\_\_\_