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- a. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns or other forms/documents for any person or entity other than herself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;
- b. preparing or filing, or assisting in the preparation or filing of tax returns for others that defendant knows will result in the understatement of any tax liability;
- c. understating customers' tax liabilities as subject to penalty under IRC § 6694;
- d. instructing or advising taxpayers to understate their federal tax liabilities;
- e. engaging in any other activity subject to penalty under IRC § 6694;
- f. engaging in any activity subject to penalty under IRC § 6695; and
- g. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Tyree mail an executed copy of this injunction to all persons for whom she has prepared a federal tax return or form since January 1, 2006. Tyree must mail the copies within 30 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 the Court shall retain jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Tyree's compliance with this injunction.

IT IS SO ORDERED.

DATED: October 1, 2008


IRMA E. GONZALEZ, Chief Judge
United States District Court

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

UNITED STATES OF AMERICA,)
)
Plaintiff,)

v.)

Case No. 07-cv-2187-IEG-NLS

ROOSEVELT KYLE, individually or)
d/b/a CENTURY ONE RESORTS, LTD)
or CENTURY ONE ASSOCIATES;)
REBECCA TYREE a/k/a/ RUBEE TYREE)
or RUBY TYREE;)
COA FINANCIAL GROUP, LLC d/b/a COA)
FINANCIAL NETWORK TRUST c/o T&N)
FASHION;)
and)
EAGLE FINANCIAL SERVICES, LLC)

**JOINT MOTION FOR LEAVE TO FILE
STIPULATION ACCOMPANYING
JOINT MOTION FOR ENTRY OF
STIPULATED JUDGMENT OF
PERMANENT INJUNCTION AGAINST
REBECCA TYREE**

Defendants,)

ROOSEVELT KYLE,)
)
Third-Party Plaintiff)

v.)

JOHN R. MONROE,)
DOES 1 THROUGH 1000)

Third-Party Defendants.)

1 Plaintiff, United States of America and Defendant Rebecca Tyree (“Tyree”), through her
2 counsel Stephen Feldman, request leave to file the attached Stipulation Accompanying Joint
3 Motion for Entry of Stipulated Judgment of Permanent Injunction Against Rebecca Tyree.
4

5
6 Date: 9/24/2008

KAREN P. HEWITT
United States Attorney

7
8 /s/ John Monroe
JOHN R. MONROE
9 IA Bar No: 0008881
Trial Attorney, Tax Division
10 U.S. Department of Justice
Post Office Box 7238
11 Washington, D.C. 20044
Telephone: (202) 307-0638
12 ATTORNEYS FOR PLAINTIFF
13

14 Date: 9/23/2008

/s/ Stephen M. Feldman
STEPHEN FELDMAN
15 State Bar Number 65773
LAW OFFICES OF STEPHEN M. FELDMAN, INC.
16 15915 Ventura Blvd., Suite 201
Encino, CA 91436
17 Tel.: (818) 907-0334
18 Fax: (818) 907-9056
19 ATTORNEY FOR REBECCA TYREE
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Certificate of Service

I hereby certify that on September 24, 2008, service of the JOINT MOTION FOR LEAVE TO FILE STIPULATION ACCOMPANYING JOINT MOTION FOR ENTRY OF STIPULATED JUDGMENT OF PERMANENT INJUNCTION AGAINST REBECCA TYREE, was made by way of the Court's ECF filing system on the following:

Stephen Feldman
Attorney for Defendant Rebecca Tyree

/s/ John Monroe
U.S. Department of Justice - Tax Division
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
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Washington, D.C. 20044
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IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)
)
Plaintiff,)

v.)

Case No. 07-cv-2187-IEG-NLS

ROOSEVELT KYLE, individually or)
d/b/a CENTURY ONE RESORTS, LTD)
or CENTURY ONE ASSOCIATES;)
REBECCA TYREE a/k/a/ RUBEE TYREE)
or RUBY TYREE;)
COA FINANCIAL GROUP, LLC d/b/a COA)
FINANCIAL NETWORK TRUST c/o T&N)
FASHION;)
and)
EAGLE FINANCIAL SERVICES, LLC)

**STIPULATION ACCOMPANYING
JOINT MOTION FOR ENTRY
OF STIPULATED JUDGMENT OF
PERMANENT INJUNCTION
AGAINST REBECCA TYREE**

Defendants,)

ROOSEVELT KYLE,)
)
Third-Party Plaintiff)

v.)

JOHN R. MONROE,)
DOES 1 THROUGH 1000)

Third-Party Defendants.)

1 Plaintiff, United States of America and Defendant Rebecca Tyree (“Tyree”), through her
2 counsel Stephen Feldman, stipulate as follows:

3 Tyree waives the entry of findings of fact and conclusions of law under Rules 52 and 65
4 of the Federal Rules of Civil Procedure.
5

6 Tyree consents to the entry of an order enjoining her from directly or indirectly:

- 7 a. acting as a federal tax return preparer or requesting, assisting in, or
8 directing the preparation or filing of federal tax returns or other
9 forms/documents for any person or entity other than herself, or appearing
10 as a representative on behalf of any person or organization whose tax
11 liabilities are under examination or investigation by the Internal Revenue
12 Service;
13 b. preparing or filing, or assisting in the preparation or filing of tax returns
14 for others that defendant knows will result in the understatement of any tax
15 liability;
16 c. understating customers’ tax liabilities as subject to penalty under IRC
17 § 6694;
18 d. instructing or advising taxpayers to understate their federal tax liabilities;
19 e. engaging in any other activity subject to penalty under IRC § 6694;
20 f. engaging in any activity subject to penalty under IRC § 6695; and
21 g. engaging in other conduct that substantially interferes with the proper
22 administration and enforcement of the internal revenue laws.

23 Tyree consents to the entry of an order requiring her to mail an executed copy of the
24 agreed injunction to all persons for whom she has prepared a federal tax return or form since
25 January 1, 2006 within 30 days of the date of the order is entered and must file with the Court a
26 sworn certificate stating that she has complied with this requirement. The mailings shall include
27 a cover letter in a form either agreed to by counsel for the United States or approved by the
28 Court, and shall not include any other documents or enclosures.

1 Tyree consents to the entry of an order allowing the United States to engage in post-
2 judgment discovery to monitor Tyree's compliance with this injunction

3 Tyree consents to the entry of a Stipulated Judgment of Permanent Injunction without
4 further notice and agrees to be bound by its terms. Tyree further understands and agrees that the
5 Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this
6 injunction, and understands that if she violates this injunction, she may be found to be in
7 contempt of court and may be sanctioned or imprisoned. The parties agree that entry of this
8 permanent injunction neither precludes the United States from asserting any other civil or
9 criminal remedies against Tyree for asserted violations of the Internal Revenue Code ("IRC") nor
10 precludes Tyree from contesting any such actions.
11
12

13
14 Date: 9/24/2008 KAREN P. HEWITT
15 United States Attorney

16 /s/ John Monroe
17 JOHN R. MONROE
18 IA Bar No: 0008881
19 Trial Attorney, Tax Division
20 U.S. Department of Justice
21 Post Office Box 7238
22 Washington, D.C. 20044
23 Telephone: (202) 307-0638
24 ATTORNEYS FOR PLAINTIFF

25 Date: 9/23/2008 /s/ Stephen M. Feldman
26 STEPHEN FELDMAN
27 State Bar Number 65773
28 LAW OFFICES OF STEPHEN M. FELDMAN, INC.
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Tel.: (818) 907-0334
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ATTORNEY FOR REBECCA TYREE

1 KAREN P. HEWITT
United States Attorney

2 JOHN R. MONROE
3 IA Bar No. 0008881
4 Trial Attorney, Tax Division
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9 john.r.monroe@usdoj.gov

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

12 UNITED STATES OF AMERICA,)

13 Plaintiff,)

14 v.)

Case No. 07-cv-2187-IEG-NLS

15 ROOSEVELT KYLE, individually or)
16 d/b/a CENTURY ONE RESORTS, LTD)
17 or CENTURY ONE ASSOCIATES;)
18 REBECCA TYREE a/k/a/ RUBEE TYREE)
19 or RUBY TYREE;)
20 COA FINANCIAL GROUP, LLC d/b/a COA)
21 FINANCIAL NETWORK TRUST c/o T&N)
22 FASHION;)
23 and)
24 EAGLE FINANCIAL SERVICES, LLC)

**JOINT MOTION FOR
ENTRY OF STIPULATED JUDGMENT
OF PERMANENT INJUNCTION
AGAINST REBECCA TYREE**

25 Defendants.)

26 ROOSEVELT KYLE,)

27 Third-Party Plaintiff,)

28 v.)

29 JOHN R. MONROE;)
30 DOES 1 THROUGH 1000,)

31 Third-Party Defendants.)

32 Pursuant to Local Rule 7.2, the United States and Defendant Rebecca Tyree, jointly move
33 for entry of a stipulated permanent injunction against Rebecca Tyree.

34 The agreed upon form for a permanent injunction against Rebecca Tyree will be

1 submitted to the Court pursuant to ECF Administrative Policies and Procedures § 2.h.

2 Respectfully submitted this 19th day of September, 2008.

3
4 KAREN P. HEWITT
United States Attorney

5 /s/ John Monroe
6 JOHN R. MONROE
IA Bar No. 0008881
7 Trial Attorney, Tax Division
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11 /s/ Stephen Feldman
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15 Fax: (818) 907-9056
ATTORNEY FOR REBECCA TYREE

Certificate of Service

I hereby certify that on September 19, 2008, service of the foregoing Joint Motion for Entry of Stipulated Judgment of Permanent Injunction Against Rebecca Tyree, was made by way of the Court's ECF filing system on the following:

Stephen Feldman
Attorney for Defendant Rebecca Tyree

/s/ John Monroe
U.S. Department of Justice - Tax Division
Trial Attorney, Tax Division
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