

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 vs.) No. 4:06CV1775-DJS
)
 DAVID M. O'BRYANT,)
)
 Defendant.)

JUDGMENT

Pursuant to the order entered herein this day,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that summary judgment is entered in favor of the United States and against defendant David M. O'Bryant.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that defendant David M. O'Bryant is hereby permanently enjoined from acting as a federal income tax return preparer and from preparing or filing federal tax returns for others, and from representing customers before the Internal Revenue Service;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that defendant David M. O'Bryant and his representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with him, directly or indirectly, are hereby permanently enjoined from:

(1) engaging in any conduct subject to penalty under 26 U.S.C. §6694, including preparing any part of a return or claim for refund that includes an unrealistic position or a willful understatement of tax;

(2) engaging in any conduct subject to penalty under 26 U.S.C. §6695(g), including failing to be diligent in determining eligibility for the earned income tax credit;

(3) acting as a federal income tax return preparer;

(4) engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws; and

(5) engaging in conduct subject to penalty under 26 U.S.C. §6701, *i.e.*, assisting others in the preparation of any tax returns, forms, or other documents to be used in connection with any material matter arising under the internal revenue laws and which they know will (if so used) result in the understatement of income tax liability.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that defendant David M. O'Bryant shall, within thirty (30) days of the date of this judgment,

(1) contact all persons and entities for whom he prepared any federal income tax returns or other tax-related documents after January 1, 2002, and inform those persons and entities of the Court's findings and of the entry of this permanent injunction against him; and

(2) provide to counsel for the United States a list of the names, addresses, e-mail addresses, phone numbers and Social Security numbers of all persons and entities for whom O'Bryant prepared or helped to prepare any tax-related documents, including claims for refund or tax returns, since January 1, 2002.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States may engage in post-judgment discovery to insure compliance with this permanent injunction.

Dated this 7th day of January, 2008.

/s/Donald J. Stohr
UNITED STATES DISTRICT JUDGE