

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case Number: 09-cv-190
	)	
v.	)	
	)	
FRANCIS KENNETH ALBERT,	)	
individually and doing business as	)	
ALBERT'S TAX SERVICE,	)	
	)	
Defendant.	)	
_____	)	

DEFAULT JUDGMENT

Upon consideration of the Government's Motion for Default Judgment and any objections thereto, this Court finds that the Motion should be GRANTED and enters judgment against Francis Kenneth Albert and in favor of the United States.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED AND DECREED that:

A. Frank Albert has continually and repeatedly engaged in conduct subject to penalty under I.R.C. § 6694 and has continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. Frank Albert has engaged in conduct subject to a penalty under I.R.C. § 6701, and that injunctive relief under I.R.C. § 7408 is appropriate to prevent a recurrence of that conduct;

C. Frank Albert has engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and I.R.C. § 7402(a);

D. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, this Court hereby enters a permanent injunction prohibiting Frank Albert, and all those in active concert or participation with him from:

1. acting as a federal income tax return preparer or assisting in, or directing the preparation or filing of federal tax returns or other related documents or forms for any person or entity other than himself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
2. engaging in activity subject to penalty under I.R.C. § 6701, including advising with respect to, preparing, or assisting in the preparation of a documents related to a material matter under the internal revenue laws that includes a position he knows will result in an understatement of tax liability;
3. understating customers' liabilities or failing to comply with due diligence requirements as subject to penalty under I.R.C. §§ 6694;
4. engaging in any other conduct or activity subject to penalty under any other penalty provision of the I.R.C.; and
5. engaging in other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. Frank Albert, within fifteen days, must contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns or claims for a refund since January 1, 2004, to inform them of the Court's findings concerning the false or fraudulent attributes on those tax returns and enclose a copy of the permanent injunction against him;

F. Frank Albert must produce to counsel for the United States within fifteen days a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for refund since January 1, 2004;

G. The Court shall retain jurisdiction over Frank Albert and over this action to enforce any permanent injunction entered against Albert; and

H. The United States may conduct discovery to monitor Albert's compliance with the terms of any permanent injunction entered against him.

IT IS SO ORDERED this 9th day of September, 2009.



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LARRY R. HICKS  
UNITED STATES DISTRICT JUDGE