

NONPRECEDENTIAL DISPOSITION

To be cited only in accordance with FED. R. APP. P. 32.1

United States Court of Appeals

For the Seventh Circuit

Chicago, Illinois 60604

Submitted April 28, 2023*

Decided April 28, 2023

Before

MICHAEL B. BRENNAN, *Circuit Judge*

MICHAEL Y. SCUDDER, *Circuit Judge*

AMY J. ST. EVE, *Circuit Judge*

No. 22-1742

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

v.

PATRICIA RIVERS,
Defendant-Appellant.

Appeal from the United States District
Court for the Northern District of Illinois,
Eastern Division.

No. 1:20-CV-03313

Edmond E. Chang,
Judge.

ORDER

Patricia Rivers, a tax preparer who operated her own tax-preparation company, repeatedly drew up fraudulent federal income-tax returns for customers. The

* We have agreed to decide the case without oral argument because the briefs and record adequately present the facts and legal arguments, and oral argument would not significantly aid the court. FED. R. APP. P. 34(a)(2)(C).

government sued Rivers and her company for engaging in conduct subject to penalty under the Internal Revenue Code, 26 U.S.C. §§ 6694 and 6695—for example, fabricating customers’ charitable donations, unreimbursed employee expenses, and business losses. Their attorney soon moved to withdraw. After holding an ex-parte hearing, the court granted the attorney’s motion. The court then gave Rivers and the company two weeks to obtain new counsel. Neither Rivers nor the company retained counsel, and the court entered a default against both. The court later granted the government’s motion for summary judgment and a permanent injunction barring Rivers and her company from engaging in tax-preparation activities.

On appeal, Rivers generally contests the district court’s order, but she barely develops any challenge to the court’s ruling. *See* FED. R. APP. P. 28(a)(8)(A) (the argument must contain “appellant’s contentions and the reasons for them, with citations to the authorities and parts of the record on which the appellant relies”). To the extent Rivers develops any argument, she suggests that she should have been afforded an opportunity to obtain counsel to represent her company. But the court gave her and the company two weeks to do so, and she does not explain why that invitation was insufficient. Nor did she ask the court for additional time to find counsel. She also suggests that the court should have held a hearing before granting defense counsel’s motion to withdraw, but the court did just that. We have reviewed the record and AFFIRM for substantially the reasons stated by the district court.