

**IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS  
WESTERN DIVISION**

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
BETTY J. FOSTER, individually, and d/b/a )  
FOSTERS INCOME TAX SERVICE, )  
)  
Defendant. )

Case No. 4:11CV00083 JLH

**STIPULATED ORDER OF PERMANENT INJUNCTION**

Plaintiff, the United States of America (“United States”), has filed a Complaint for Permanent Injunction and Other Relief in this matter against defendant Betty J. Foster, individually, and doing business as Fosters Income Tax Service (“Foster” or “defendant”). Foster has consented to entry of this Stipulated Order of Permanent Injunction, and waives the entry of findings of fact and conclusions of law. Defendant further understands that this permanent injunction constitutes the final judgment in this matter, and waives any rights she may have to appeal from this judgment.

NOW, THEREFORE, and for good cause shown, it is accordingly ORDERED, ADJUDGED, and DECREED that:

Pursuant to 26 U.S.C. (“I.R.C.”) §§ 7402 and 7407, Betty J. Foster, individually, and doing business as Fosters Income Tax Service, or any other entity, and her representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with her, are permanently enjoined from directly or indirectly:

- a) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns 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 by the IRS;
- b) preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents and forms for others;
- c) engaging in any other conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws; and
- d) representing others before the IRS.

IT IS FURTHER ORDERED that Foster shall contact by mail (or by e-mail, if a mailing address is unknown) those persons and entities who have, since January 1, 2008, previously paid or otherwise retained her to prepare their income tax returns, and inform those persons and entities of her consent to this Stipulated Order of Permanent Injunction and attach a copy of the permanent injunction against Foster, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification signed under penalty of perjury stating that she has done so;

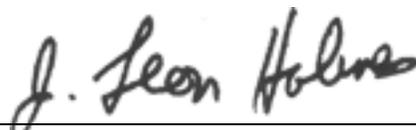
IT IS FURTHER ORDERED that Foster shall produce to counsel for the United States a customer list including the names, addresses, e-mail addresses, telephone numbers, and social security or tax identification numbers of all persons and entities who have, since January 1, 2008, previously paid or otherwise retained her to prepare their income tax returns, and to file with the Court, within 30 days of the date the permanent injunction is entered, a certification that she has done so;

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction;

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing this permanent injunction; and

IT IS FURTHER ORDERED that, pursuant to Fed. R. Civ. Pro. 65(d)(2), counsel for the United States is authorized to arrange for personal service of this order on the defendant.

SO ORDERED this 8th day of February, 2011.



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J. LEON HOLMES  
UNITED STATES DISTRICT JUDGE

Consented to and submitted by:

/s/ Betty J. Foster

BETTY J. FOSTER, individually, and d/b/a  
FOSTERS INCOME TAX SERVICE  
4864 Highway 90  
Knobel, AR 72435

CHRISTOPHER R. THYER  
United States Attorney

/s/ Richard G. Rose

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