

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

UNITED STATES OF AMERICA

PLAINTIFF

v.

NO. 4:11CV00083 JLH

BETTY J. FOSTER, individually, and d/b/a  
FOSTERS INCOME TAX SERVICE

DEFENDANT

**JUDGMENT OF CRIMINAL CONTEMPT  
AND COMMITMENT ORDER**

On this 27th day of October, 2014, the Court convened for trial on the Order to Show Cause as to why Betty J. Foster should not be held in criminal contempt for violation of the permanent injunction by which she is permanently enjoined from preparing or filing or helping others to prepare or file federal tax returns, amended tax returns, and other related documents. Betty J. Foster appeared in person and with her attorney, Assistant Federal Public Defender Kim Driggers. The United States was represented by Assistant United States Attorney Alexander D. Morgan. At the beginning of the hearing, counsel for Betty J. Foster announced that Ms. Foster did not wish to contest the allegations in the motion to show cause. Thereafter, Ms. Foster admitted under oath that the allegations in the declarations submitted in support of the motion to show cause by IRS Revenue Agents Phillip Rampey and Camilia Jones were true and that she had, in fact, prepared federal tax returns after the entry of the permanent injunction ordering her not to do so. Ms. Foster then pled guilty to criminal contempt. It is the finding of the Court that Ms. Foster was fully competent and capable of entering an informed plea, that she was aware of the nature of the charges and the consequences of the plea, and that the plea of guilty was a knowing and voluntary plea supported by an independent basis in fact containing each of the essential elements of the offense. The plea of guilty was therefore accepted, and Betty J. Foster is now adjudged guilty of criminal contempt.

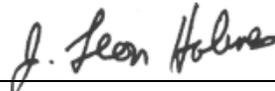
Betty J. Foster is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of thirty (30) days. The Court recommends placement in a facility as near as possible to Clay County, Arkansas, so that Ms. Foster can be near her family.

The Court further orders Betty J. Foster to remove or paint over the sign advertising Foster Tax Preparation Services.

The Court further orders Betty J. Foster to report to the United States Marshals Service in Little Rock, Arkansas, for processing on or before Monday, November 3, 2014.

Betty J. Foster must report to the facility designated by the Bureau of Prisons as the place where she will be incarcerated by 2:00 p.m., on January 5, 2015.

IT IS SO ORDERED this 27th day of October, 2014.



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J. LEON HOLMES  
UNITED STATES DISTRICT JUDGE