

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEVADA

UNITED STATES,

Plaintiff,

v.

IRWIN SCHIFF, CYNTHIA NEUN, and  
LAWRENCE N. COHEN a/k/a LARRY COHEN,  
individually and all doing business as  
FREEDOM BOOKS,  
[www.livetaxfree.com](http://www.livetaxfree.com),  
[www.paynoincome.com](http://www.paynoincome.com), and  
[www.ischiff.com](http://www.ischiff.com),

Defendants.

Civil No. CV-S-03-0281-LDG-RJJ

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<b>MAR 19 2003</b>	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY:	DEPUTY

TEMPORARY RESTRAINING ORDER

Upon motion by Plaintiff, the United States of America, the Court enters this temporary restraining order. This order shall remain in effect until further notice from the Court.

**Standards for Temporary Restraining Order**

In order to obtain a temporary restraining order after notice and a hearing, the Court uses the standards for preliminary injunctions. To obtain a preliminary injunction pursuant to 26 U.S.C. §§ 7407 and 7408, the United States must show that (1) defendants either engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695, or engaged in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws; or (2) defendants engaged in conduct subject to penalty under §§ 6700 or 6701; and (3) injunctive relief is appropriate to prevent the recurrence of such conduct.

In order to obtain a preliminary injunction under 26 U.S.C. § 7402, the United States must show that a preliminary injunction is necessary or appropriate for the enforcement of the