

internal revenue laws and that the following two factors weigh in favor of granting a preliminary injunction against the defendants: (1) that the Government has a high likelihood of success on the merits; and (2) that the equities weigh in favor of granting the temporary relief.

Based on the evidence presented by the United States and the defendants, the Court finds that Irwin Schiff, Cynthia Neun, and Lawrence N. Cohen, individually and all doing business as Freedom Books, [www.paynoincometax.com](http://www.paynoincometax.com), and [www.ischiff.com](http://www.ischiff.com), are engaging in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, and 6701. Accordingly, the court finds that Schiff, Neun, Cohen, and their associated entities and websites should be temporarily restrained under 26 U.S.C. §§ 7407, and 7408.

The Court finds that the United States has presented persuasive evidence that the United States and the public will suffer irreparable harm in the absence of this restraining order and that Schiff, Neun, Cohen, and their associated entities will suffer little, if any, harm if the restraining order is granted. The United States also has presented evidence and argument sufficient to convince the Court that the United States has a high likelihood of success on the merits and that Schiff's, Neun's, and Cohen's tax positions are frivolous. Further, the United States has presented credible evidence and argument that shows the public interest will be served through granting this restraining order. Finally, the evidence presented shows that absent this restraining order, Schiff, Neun, and Cohen will continue to violate 26 U.S.C. §§ 6694, 6695, 6700, and 6701. Accordingly, the Court finds that a temporary restraining order under 26 U.S.C. § 7402 are necessary and appropriate for the enforcement of the internal revenue laws.