

- how to fill out fraudulent or false tax returns or other documents to be filed with the IRS;
- (8) Engaging in other activity that hinders the enforcement of internal revenue laws, including instructing and assisting others to file frivolous lawsuits or to disrupt and impede IRS audits and Collection Due Process Hearings;
 - (9) Preparing or assisting in the preparation of any federal income tax returns for any other person;
 - (10) Engaging in any conduct subject to penalty under 26 U.S.C. § 6694, *i.e.*, preparing any part of a return or claim for refund that includes an unrealistic position;
 - (11) Engaging in any conduct subject to penalty under 26 U.S.C. § 6695, *i.e.*, failing to sign and furnish the correct identifying number on tax returns that they prepare;
 - (12) Engaging in any other activity subject to injunction or penalty under 26 U.S.C. §§ 7407, 6694 or 6695, including fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws; and
 - (13) Representing others before the IRS, giving tax advice or providing tax services for compensation, or otherwise inciting or assisting others to violate the internal revenue laws.

Further, pursuant to 26 U.S.C. § 7402, the Court ORDERS that, within 10 days of the date of entry of this order, Schiff, Neun, and Cohen must place this order, in its entirety, on the www.paynoincometax.com, and www.ischiff.com "Home" pages (*i.e.* the first page seen when accessing the websites at the listed addresses), prominently featured at the top so that it is easily visible.

Further, pursuant to 26 U.S.C. § 7402, the Court ORDERS that Schiff, Neun, and Cohen, at their own expense, provide a copy of this temporary restraining order to each of their current customers (and former customers since January 1, 1999) within ten days of the date of this Order. Schiff, Neun, and Cohen must each individually file a sworn certificate of compliance stating