

**U.S. DISTRICT COURT  
N.D. OF N.Y.  
FILED**

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK**

**MAR 12 2008**

**WILLIAM M. GREENE and  
KAREN M. GREENE,**

**LAWRENCE K. BAERMAN, CLERK  
ALBANY**

Plaintiffs,

-against-

1:08-CV-0280  
(LEK/DRH)

**INTERNAL REVENUE SERVICE,**

Defendant.

**ORDER**

The Plaintiffs in the above referenced matter have filed a Qui Tam action and have submitted an application for the sealing of this matter for 60 days. This court, finding that the request is appropriate, grants this request.

Additionally, Plaintiffs seeks preliminary injunctive relief in connection with this newly filed claim. “[A] party seeking preliminary injunctive relief must establish (1) a likelihood of irreparable harm, if the requested relief is denied, and (2) either (a) a likelihood of success on the merits or (b) ‘sufficiently serious questions going to the merits to make them a fair ground for litigation and a balance of hardships tipping decidedly in its favor.’” Alliance for Open Soc’y Int’l, Inc. v. U.S. Agency for Int’l Dev., No. 06-4035-CV, 2007 WL 3334335, at \*1 (2d Cir. Nov. 8, 2008) (summary order) (quoting Time Warner Cable, Inc. v. DIRECTV, Inc., 497 F.3d 144, 152-53 (2d Cir. 2007). When the preliminary injunctive relief sought would prohibit “government action taken in the public interest pursuant to a statutory or regulatory scheme,” the party seeking such injunctive relief must establish a likelihood of success on the merits. Fifth Ave. Presbyterian Church v. City of New York, 293 F.3d

570, 573-4 (2d Cir. 2002). Additionally, when the injunction sought will alter, rather than maintain the status quo, the moving party must show a clear or substantial likelihood of success. Louis Vuitton Malletier v. Dooney & Bourke, Inc., 454 F.3d 108, 114 (2d Cir. 2006).

Plaintiffs seek preliminary relief enjoining the Internal Revenue Service (“IRS”) from levying or collecting taxes or acting to enforce any outstanding liens or judgments against Plaintiffs, among other actions. As this relief would prohibit government action taken in the public interest pursuant to a statutory scheme, Plaintiffs must establish a likelihood of success on the merits of their claim before such relief can be awarded.

Plaintiffs have not met this burden. Plaintiffs’ Complaint appears to assert various constitutional claims against the IRS, stemming from the imposition of a Federal income tax. These claims, which appear to be based primarily on the Free Exercise clause of the First Amendment of the United States Constitution, do not have an evident likelihood of success. Because Plaintiffs have not established a likelihood of success on the merits of their claim, their Motion for preliminary injunctive relief must be denied.

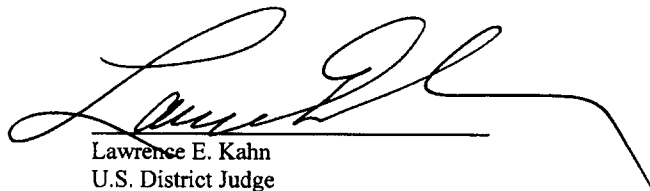
For the foregoing reasons, it is therefore

**ORDERED**, that this matter is **SEALED** for 60 days from the date of the signing of this order; and it is further

**ORDERED**, that Plaintiff’s Motion for preliminary injunctive relief is **DENIED**.

**IT IS SO ORDERED.**

DATED: March 12, 2008  
Albany, New York

  
Lawrence E. Kahn  
U.S. District Judge