IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF ARKANSAS

UNITED STATES OF AMERICA, Plaintiff, v. RACHELLE ELDRIDGE-BRAY and TAX & FINANCIAL ADVANTAGE GROUP, INC. Defendants.	Case No. 3:18-cv-00085 DPM This case assigned to District Judge MARSHALL and to Magistrate Judge HARRIS

COMPLAINT FOR PERMANENT INJUNCTION AND OTHER RELIEF

The United States of America, for its complaint against defendants Rachelle Eldridge-Bray and Tax & Financial Advantage Group, Inc., alleges the following:

1. This is a civil action brought by the United States under 26 U.S.C. §§ 7402, 7407, and 7408 to enjoin Rachelle Eldridge-Bray ("Eldridge-Bray") and Tax & Financial Advantage Group, Inc. (TFG), and anyone in active concert or participation with them, from:

a. acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;

b. owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

c. maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

d. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; and

e. engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Authorization

2. This action has been requested and authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a delegate of the Attorney General of the United States, pursuant to 26 U.S.C. §§ 7402, 7407, and 7408.

Jurisdiction and Venue

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this Court under 28 U.S.C. § 1391(b)(1) because Eldridge-Bray resides in this judicial district and a substantial part of the activities giving rise to this suit occurred in this judicial district.

Defendants

5. Rachelle Eldridge-Bray resides in Jonesboro, Arkansas. Eldridge-Bray has been preparing tax returns for others since at least 2005. She has a business degree from the University of Phoenix.

6. Since approximately 2005, Eldridge-Bray has owned and operated a tax preparation store under the name Tax & Financial Advantage Group, Inc, which is located at 1719 Executive Square, Jonesboro, AR 72401.

7. On or about April 30, 2010, Eldridge-Bray incorporated Tax & Financial Advantage Group, Inc. in Arkansas. Eldridge-Bray is the sole officer of Tax & Financial Advantage Group, Inc. Eldridge-Bray serves as the corporation's registered agent.

8. Tax returns that Eldridge-Bray prepared in 2014 and 2015 identify the paid preparer's firm as "Tax & Financial Advantage Group, Inc."

9. Eldridge-Bray and Tax & Financial Advantage Group, Inc. prepare tax returns for compensation. In addition to personally preparing tax returns for compensation, Eldridge-Bray employs individuals directly or through TFG who prepare tax returns for compensation.

The Defendants' Activities

10. Eldridge-Bray and TFG prepare false federal income tax returns that generate bogus refunds.

11. Many of Eldridge-Bray and TFG's customers lack knowledge regarding tax law and proper tax return preparation. Customers often are unaware that Eldridge-Bray and TFG have prepared and filed false tax returns on their behalf. In some instances, Eldridge-Bray misleads customers about what can "legally" be claimed on their tax returns, particularly with respect to various credits and deductions.

12. Eldridge-Bray and TFG make false claims on these forms in order to improperly increase customers' refunds.

13. Eldridge-Bray and TFG engage in unlawful tax return preparation practices including:

a. Fabricating businesses and related business income and expenses;

b. Fabricating itemized deductions, including for unreimbursed employee business expenses;

c. Claiming education credits to which their customers are not entitled; and

d. Failing to identify the actual paid preparer of the tax return.

Fabricated Schedule C Business Income and Expenses

14. Eldridge-Bray and TFG prepare tax returns reporting non-existent businesses on bogus Forms 1040 Schedule C (Profit/Loss from Business) or report false amounts of income or expenses for existing businesses.

Customer 1

15. Eldridge-Bray prepared Customer 1's 2014 and 2015 federal income tax returns. Eldridge-Bray falsely reported on the Schedule C attached to each tax return that Customer 1 owned a business, working as a photographer. In 2014, Eldridge-Bray claimed Customer 1 received gross receipts totaling $7,265, but incurred expenses totaling $18,946, for a phony business loss of $11,681. The fabricated expenses included $1,884 for car and truck expenses, a $3,413 office expense, $1,193 for supplies, $1,000 for advertising, and $4,200 for utilities.

16. On Customer 1's 2015 tax return, Eldridge-Bray claimed Customer 1 received gross receipts totaling $12,873, but incurred expenses totaling $25,325, for a phony business loss of $16,452. The fabricated expenses included $1,500 for advertising, $4,881 for car and truck expenses, $1,356 for supplies, and $3,408 for an office expense.

17. As a result of the phony business losses, Eldridge-Bray claimed a bogus refund of $603 on Customer 1's 2014 tax return and $1,166 on Customer 1's 2015 tax return. Neither Eldridge-Bray nor TFG provided Customer 1 a copy of his returns.

Customer 2

18. Eldridge-Bray prepared Customer 2's 2015 federal income tax return. On the Schedule C attached to Customer 2's tax return, which reported Customer 2's carpet cleaning business, Eldridge-Bray falsely underreported Customer 2's gross receipts and over reported his

expenses. Eldridge-Bray reported gross receipts totaling $3,565, however, Customer 2 actually received $10,311 in gross receipts. Eldridge-Bray falsely reported that Customer 2 had an office expense of $2,070 and a $3,373 car and truck expense.

19. Eldridge-Bray falsely reported on a Schedule F attached to the tax return that Customer 2 owned a farm, through which he received gross income totaling $250, but incurred expenses totaling $2,099, for a phony farm loss of $1,849. Customer 2 did not tell Eldridge-Bray he owned a farm; rather, he informed Eldridge-Bray that he had purchased and sold a single cow in 2015. Customer 2 did not intend to claim a farm loss and was unaware that such a loss was reported on his tax return.

20. As a result of claiming the reported phony business loss and the loss from a fictitious farm, Eldridge-Bray claimed a bogus refund of $2,878 on Customer 2's 2015 federal income tax return.

Customer 3

21. Eldridge-Bray prepared Customer 3's 2015 federal income tax return, filed jointly with Customer 3's spouse. Eldridge-Bray falsely reported on the Schedule C attached to the tax return that Customer 3 received gross receipts totaling $5,782 for yard work. Eldridge-Bray falsely claimed that Customer 3 incurred expenses totaling $17,180, for a total phony business loss of $11,686. The fabricated expenses included $4,945 for car and truck expenses, $9,114 for depreciation, $1,286 for utilities, $1,095 for other expenses. Customer 3 did not incur these expenses.

22. As a result of the reported phony business loss (and phony education credits, discussed in paragraph 33, *infra*), Eldridge-Bray claimed a bogus refund of $2,847 on Customer 3's 2015 federal income tax return.

Customer 4

23. Eldridge-Bray prepared Customer 4's 2015 income tax return, filed jointly with Customer 4's spouse. Eldridge-Bray falsely reported on the Schedule C attached to the tax return that Customer 4 owned a business, working in "cleaning and sales" through which she received gross receipts totaling $6,465, and incurred expenses totaling $18,265, for a total phony business loss of $11,283. The false expenses included $6,557 for depreciation and $1,438 for meals and entertainment.

24. As a result of the reported phony business loss (and phony Schedule A deductions, discussed in paragraph 30, *infra*), Eldridge-Bray claimed a bogus refund of $1,885 on Customer 4's 2015 federal income tax return.

Customer 5 & Customer 6

25. Eldridge-Bray prepared Customer 5's 2015 federal income tax return, filed jointly with Customer 6. Eldridge-Bray falsely reported on the Schedule C attached to the tax return that Customer 5 received gross receipts totaling $5,455 for babysitting. Eldridge-Bray falsely claimed that Customer 5 incurred expenses totaling $16,287, for a total phony business loss of $11,515. The fabricated expenses included $2,752 for car and truck expenses, $6,444 for depreciation, $300 for legal and professional services, $3,840 for utilities, and $1,622 for other expenses. Customer 5 did not operate a business in 2015; rather, Customer 5 informed Eldridge-Bray that she babysat for her own grandchildren.

26. As a result of the reported phony business loss (and phony Schedule A deductions, discussed in paragraph 31, *infra*), Eldridge-Bray claimed a bogus refund of $478 on Customer 5 and Customer 6's 2015 federal income tax return.

Customer 7

27. Eldridge-Bray prepared Customer 7's 2015 federal income tax return filed jointly with Customer 7's spouse. Eldridge-Bray falsely reported on the Schedule C attached to the tax return that Customer 7 received gross receipts totaling $6,245 for work as a security guard. Eldridge-Bray falsely claimed that Customer 7 incurred expenses totaling $12,407, for a phony business loss of $6,162. The false expenses included $2,644 for car and truck expenses, $1,381 for depreciation, $2,160 for utilities, and $2,218 for supplies.

28. As a result of the reported phony business loss, Eldridge-Bray claimed a bogus refund of $8,098 on Customer 7's federal income tax return.

Bogus Schedule A Deductions

29. Eldridge-Bray and TFG prepare tax returns reporting bogus itemized deductions on Form 1040 Schedule A (Itemized Deductions) to improperly reduce customers' taxable income. For example, Eldridge-Bray and TFG prepare tax returns for customers that include Forms Schedule A making false claims for purported unreimbursed employee business expenses. Section 162 of the Internal Revenue Code governs trade or business expenses. Eldridge-Bray and TFG often claim deductions for fabricated, inflated, and/or non-qualifying employee business expenses.

30. On the 2015 federal income tax return of Customer 4, Eldridge-Bray falsely claimed on the Schedule A attached to the tax return that Customer 4 incurred unreimbursed employee business expenses totaling $13,372. Eldridge-Bray improperly included in these expenses the costs associated with Customer 4's fishing boat, which was not required for Customer 4's employment.

31. On the 2015 federal income tax return of Customer 5 and Customer 6, Eldridge-Bray falsely claimed on the Schedule A attached to the tax return that Customer 5 and Customer 6 incurred unreimbursed employee business expenses totaling $6,894. Eldridge-Bray improperly included in these expenses non-deductible commuting mileage from their residence to their places of employment.

Bogus Education Credits

32. Eldridge-Bray and TFG claim bogus education expenses and falsely claim refundable education credits, including the American Opportunity Education Credit, on customers' federal income tax returns. Unlike many tax credits, a refundable tax credit entitles qualifying taxpayers to receive refunds even if they have no tax liability. Eldridge-Bray and TFG claim false education credits on the tax returns of customers who did not attend college or an eligible educational institution and had no qualifying education expenses, in order to reduce their customers' taxable income and generate a larger bogus refund.

33. Eldridge-Bray prepared Customer 3's 2015 tax return, jointly with Customer 3's spouse. Customer 3's son was listed as an eligible student on the Form 8863 attached to their tax return. Customer 3's son did not attend college at least half-time and therefore was not eligible for the American Opportunity Education Credit. Eldridge-Bray, however, improperly claimed $1,065 in qualified education expenses, and a bogus $426 in refundable credit.

34. Eldridge-Bray prepared Customer 8's 2015 federal income tax return. Customer 8 did not attend a qualified institution in 2015 and, therefore, was not eligible for the American Opportunity Credit. Eldridge-Bray, however, improperly claimed $4,000 in qualified education expenses, and a bogus $1,000 credit on Customer 8's 2015 tax return.

35. Eldridge-Bray prepared Customer 9's 2015 federal income tax return. Customer 9 did not attend college in 2015, and, therefore, did not incur any education-related expenses. Eldridge-Bray, however, improperly claimed $4,000 in qualified education expenses, and a bogus $1,000 credit on Customer 9's 2015 tax return.

Failure to Identify the Actual Preparer of Customers' Tax Returns in Violation of 26 U.S.C. §§ 6695(b) and 6695(c)

36. Eldridge-Bray prepared tax returns for customers on which she did not identify herself as the paid preparer. For example, Customer 10 identified Eldridge-Bray as the preparer of his tax return even though Eldridge-Bray did not identify herself as the paid preparer on the tax return. Eldridge-Bray listed another employee of TFG as the preparer.

37. A tax return preparer who fails to sign a tax return that he or she prepares violates 26 U.S.C. § 6695(b).

Harm Caused by the Defendant

38. Eldridge-Bray and TFG's preparation of false tax returns harms the public and the United States Treasury. These practices harm the public because Eldridge-Bray and TFG prepare false tax returns that understate their customers' correct income tax liabilities and illegally cause customers to incorrectly report their federal tax liabilities and underpay their taxes. Eldridge-Bray and TFG's practices harm the United States Treasury by causing lost tax revenue.

39. The IRS estimates that since 2013, Eldridge-Bray and TFG have filed 5,425 tax returns on behalf of their customers. The IRS examined 25 tax returns prepared by Eldridge-Bray from tax years 2014 to 2015 and calculated a tax loss to the government of at least $67,661. Eldridge-Bray understated her customers' liabilities or overstated their refund on 23 of the 25 Form 1040 tax returns (92%).

40. In addition to the 23 returns identified above, the IRS audited at least an additional 29 federal income tax returns prepared by TFG in 2015 that resulted in a deficiency. One of the 29 federal income tax returns that the IRS audited resulted in a deficiency of $43,392, and several resulted in deficiencies of more than $5,000, for a total deficiency of $140,576 from these 29 returns alone. Thus, the average deficiency of these 29 tax returns was $4,847.45.

41. Eldridge-Bray and TFG's customers have also been harmed because they relied on Eldridge-Bray and TFG to prepare proper tax returns. Instead, customers' tax returns substantially understated their correct tax liabilities. As a result, many customers now face large income tax debts and may be liable for penalties and interest.

42. Eldridge-Bray and TFG's misconduct further harms the United States and the public by requiring the IRS to devote some of its resources to detecting their false claims on tax returns and assessing and collecting lost tax revenues from Eldridge-Bray and TFG's customers. Consequently, identifying and recovering all lost tax revenues resulting from Eldridge-Bray and TFG's false return preparation activities may be impossible.

43. Eldridge-Bray and TFG's conduct also causes intangible harm to honest tax return preparers who unfairly lose business to Eldridge-Bray and TFG due to their willingness to break the law.

44. Eldridge-Bray and TFG's fraudulent use of the American Opportunity Credit harms the public at large by undermining public confidence in a statutory credit meant to aid individuals in obtaining an education.

45. The harm to the government and the public will continue, and likely increase, unless Eldridge-Bray and TFG are enjoined because—given the seriousness and pervasiveness of her illegal conduct—without an injunction, Eldridge-Bray and TFG are likely to continue

preparing false federal income tax returns for customers. An injunction will serve the public interest because it will put a stop to Eldridge-Bray and TFG's illegal conduct and the harm that it causes the United States and its citizens.

Count I
Injunction under 26 U.S.C. § 7407

46. The United States incorporates by reference the allegations in paragraphs 1 through 45.

47. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a tax return preparer from engaging in conduct subject to penalty under 26 U.S.C. § 6694 or § 6695. Additionally, if the court finds that a preparer has continually or repeatedly engaged in such conduct, and the court further finds that a narrower injunction (i.e., prohibiting only that specific enumerated conduct) would not be sufficient to prevent that person's interference with the proper administration of the internal revenue laws, the court may enjoin the person from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

a. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a return preparer who prepares a return or claim for refund that contains an unreasonable position and the return preparer knew (or reasonably should have known) of the position;

b. Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which among other conduct, penalizes a return preparer who recklessly or intentionally disregards IRS rules or regulations;

c. Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

48. Section 7701(a)(36) of the Internal Revenue Code defines a tax return preparer to include any person who prepares a tax return for compensation.

49. Eldridge-Bray and TFG, as shown above in paragraphs 1 through 43, are tax return preparers who repeatedly or continually prepare or submit returns or portions of returns that contain unreasonable positions and substantially understate the liability for tax on the return. Eldridge-Bray and TFG know or reasonably should know the returns or portions of returns contain unreasonable positions and substantially understate the liabilities for tax.

50. Eldridge-Bray and TFG repeatedly or continually engage in conduct subject to penalty under 26 U.S.C. § 6694 by preparing federal tax returns that understate their customers' liabilities based on unrealistic, frivolous, and reckless positions. Eldridge-Bray and TFG, through the actions described above, also recklessly or intentionally disregard IRS rules or regulations.

51. Eldridge-Bray and TFG's continual and/or repeated violations of 26 U.S.C. §§ 6694 and 6695 fall within 26 U.S.C. § 7407(b)(1)(A), and thus are subject to an injunction under 26 U.S.C. § 7407.

52. Eldridge-Bray and TFG's continual and/or repeated deceptive conduct that substantially interferes with the proper administration of the internal revenue laws falls within 26 U.S.C. § 7407(b)(1)(D), and thus is subject to an injunction under 26 U.S.C. § 7407.

53. If Eldridge-Bray and TFG are not enjoined from all tax preparation, they are likely to continue to prepare and file false tax returns.

54. Eldridge-Bray and TFG's continual and/or repeated conduct subject to an injunction under 26 U.S.C. § 7407, including their continual and/or repeated fabrication of expenses and deductions, is so flagrantly illegal and so egregious that it demonstrates that a narrow injunction prohibiting only specific conduct would be insufficient to prevent interference with the proper administration of the internal revenue laws. Accordingly, Eldridge-Bray and TFG should be permanently barred from acting as federal tax return preparers.

Count II
Injunction under 26 U.S.C. § 7408

55. The United States incorporates by reference the allegations in paragraphs 1 through 45.

56. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under either 26 U.S.C. § 6700 or § 6701 if injunctive relief is appropriate to prevent recurrence of such conduct.

57. Section 6701(a) of the Internal Revenue Code penalizes any person who aids or assists in, procures, or advises with respect to the preparation or presentation of a federal tax return, refund claim, or other document knowing (or having reason to believe) that it will be used in connection with any material matter arising under the internal revenue laws and knowing that if it is so used, it will result in an understatement of another person's tax liability.

58. Eldridge-Bray and TFG, through the actions detailed above in paragraphs 1 through 43, prepare false and abusive tax returns. Eldridge-Bray and TFG prepare, assist, and/or advise with respect to the preparing of federal tax returns for customers that they know will understate their correct tax liabilities, because Eldridge-Bray and TFG knowingly prepare returns claiming bogus expenses and deductions. Eldridge-Bray and TFG procure and assist with the preparation of false tax returns by filing tax returns they know are false. Eldridge-Bray and TFG engage in conduct subject to a penalty under 26 U.S.C. § 6701.

59. Eldridge-Bray and TFG are likely to continue violating the law absent an injunction. Eldridge-Bray and TFG prepare returns with false claims. That conduct, in turn, gives Eldridge-Bray and TFG a competitive edge over law-abiding preparers.

60. If the Court does not enjoin Eldridge-Bray and TFG, they are likely to continue to engage in conduct subject to penalty under 26 U.S.C. § 6701. Eldridge-Bray and TFG's

preparation of tax returns claiming improper expenses and deductions is widespread over many customers. Injunctive relief is therefore appropriate under 26 U.S.C. § 7408.

Count III
Injunction under 26 U.S.C. § 7402(a)
Necessary to Enforce the Internal Revenue Laws

61. The United States incorporates by reference the allegations in paragraphs 1 through 45.

62. Section 7402 of the Internal Revenue Code authorizes a district court to issue injunctions as may be necessary or appropriate for the enforcement of the internal revenue laws.

63. Eldridge-Bray and TFG have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws through the actions described above in paragraphs 1 through 43, including, but not limited to, preparing tax returns that falsely understate their customers' tax liabilities.

64. Unless enjoined, Eldridge-Bray and TFG are likely to continue to engage in such improper conduct and interfere with the enforcement of the internal revenue laws. If Eldridge-Bray and TFG are not enjoined from engaging in such deceptive conduct, the United States will suffer irreparable injury by providing federal income tax refunds to individuals not entitled to receive them.

65. While the United States will suffer irreparable injury if Eldridge-Bray and TFG are not enjoined, Eldridge-Bray and TFG will not be harmed by being compelled to obey the law.

66. Enjoining Eldridge-Bray and TFG is in the public interest because an injunction, backed by the Court's contempt powers if needed, will stop Eldridge-Bray and TFG's illegal conduct and the harm it causes the United States and Eldridge-Bray and TFG's customers.

67. The Court should impose injunctive relief under 26 U.S.C. § 7402(a).

Relief Sought

WHEREFORE, Plaintiff, the United States of America, prays for judgment on Counts I through III of the complaint as follows:

A. That the Court find that Eldridge-Bray and TFG have continually and repeatedly engaged in conduct subject to penalty under I.R.C. §§ 6694 and 6695 and have continually and repeatedly engaged in other fraudulent or deceptive conduct that substantially interferes with the administration of the tax laws, and that injunctive relief is appropriate under I.R.C. § 7407 to bar them from acting as federal tax return preparers or operating a business that prepares federal tax returns to prevent recurrence of that conduct and that a narrower injunction prohibiting only this specific misconduct would be insufficient;

B. That the Court find that Eldridge-Bray and TFG have engaged in conduct subject to penalty under I.R.C. § 6701, and that injunctive relief is appropriate under I.R.C. § 7408 to prevent recurrence of that conduct;

C. That the Court find that Eldridge-Bray and TFG engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and I.R.C. § 7402(a);

D. That the Court, pursuant to I.R.C. §§ 7402, 7407, and 7408, enter a permanent injunction prohibiting Eldridge-Bray and TFG from:

1. Acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;

2. Owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

3. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);

4. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6701, or any other penalty provision in the Internal Revenue Code; and

5. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

E. That the Court, pursuant to I.R.C. §§ 7402, 7407, and 7408, enter an injunction requiring Eldridge-Bray and TFG to produce to counsel for the United States within 30 days a list that identifies by name, Social Security Number, address, e-mail address, telephone number, and tax period(s) all persons for whom Eldridge-Bray and TFG prepared federal tax returns or claims for refund beginning in 2012 and continuing through this litigation;

F. That the Court, pursuant to I.R.C. §§ 7402, 7407, and 7408, enter an injunction requiring that Eldridge-Bray and TFG, within 30 days and at their own expense, (i) contact by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Eldridge-Bray and TFG prepared a federal tax return beginning in 2012 and continuing through this litigation, to inform them of the permanent injunction entered against Eldridge-Bray and TFG, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court, and (ii) file with the Court, within 30 days of the date on which the permanent injunction is entered, a sworn certificate stating that they have complied with this requirement;

G. That the Court, pursuant to I.R.C. §§ 7402, 7407, and 7408, enter an injunction requiring Eldridge-Bray and TFG to produce to counsel for the United States within 30 days copies of all federal income tax returns that Eldridge-Bray and TFG prepared beginning in 2012 and continuing through this litigation;

H. That the Court, without further proceedings, authorize the IRS to immediately revoke any PTIN and/or EFIN held by, assigned to, or used by Eldridge-Bray and TFG;

I. That the Court allow the United States to conduct post-judgment discovery to monitor compliance with the terms of any permanent injunction;

J. That the Court retain jurisdiction over Defendants and over this action to enforce any permanent injunction entered; and

K. That the Court grant the United States such other and further relief, including costs, as is just and equitable.

DATED: 05\02\2018

Respectfully submitted,

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