

**IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF ARKANSAS
JONESBORO DIVISION**

UNITED STATES OF AMERICA

PLAINTIFF

v.

No. 3:18-cv-85-DPM

**RACHELLE ELDRIDGE-BRAY and
TAX & FINANCIAL ADVANTAGE
GROUP, INC.**

DEFENDANTS

PERMANENT INJUNCTION

Motion, *No. 2*, granted as modified. The Court notes and approves Eldridge-Bray's stipulation and settlement with the United States, *No. 2-1*. It provides the basis for this Order – to stop Eldridge-Bray from preparing tax returns or participating in the tax return business. FED. R. CIV. P. 65(d)(1). Pursuant to the settlement terms, Eldridge-Bray is permanently enjoined from doing several things:

- (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 herself;
- (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, 6695, 6701, or any other penalty provision in the Internal Revenue Code (26 U.S.C.); and
 - (5) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

Eldridge must also comply with the other settlement terms: immediately and permanently close all tax preparation stores that she is a part of; produce a sworn affidavit that she has never prepared a tax return without her EFIN listed on it; publish a timely notice in a local newspaper that she can no longer prepare tax returns; and provide proof of that publication to the United States.

The United States may conduct discovery to monitor Eldridge-Bray's compliance with this permanent injunction.

The Court withholds judgment for now, as well as a similar injunction against Tax & Financial Advantage Group, Inc. That entity hasn't appeared. And corporate entities must appear through counsel.

Rowland v. California Men's Colony, Unit II Men's Advisory Council, 506 U.S. 194, 202 (1993). Eldridge-Bray's stipulation, as president, about the corporation is noted. For good cause, the time for service is extended until 20 August 2018.

So Ordered.

D.P. Marshall Jr.
D.P. Marshall Jr.
United States District Judge

18 June 2018