

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	CIVIL ACTION NO. 2:21-cv-41-HSO-RHWR
	)	
v.	)	
	)	
TERANCE PRICE, Individually and	)	
d/b/a SUPERIOR TAXES,	)	
	)	
Defendant.	)	

**FINAL JUDGMENT OF PERMANENT INJUNCTION  
AGAINST TERANCE PRICE, INDIVIDUALLY AND D/B/A SUPERIOR TAXES**

In accordance with the findings in the Order Granting Motion for Default Judgment of Permanent Injunction, the Court ORDERS, ADJUDGES and DECREES pursuant to 26 U.S.C. § 7402(a), 7407, and 7408:

A. Terance Price, Individually and d/b/a Superior Taxes (“Mr. Price”) and any other persons working in concert or participation with him are permanently enjoined from directly or indirectly:

(1) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;

(2) Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;

(3) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695 and 6701; and

(4) Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Mr. Price is ordered, at his own expense:

(1) To send by certified mail, return receipt requested, a copy of the final injunction entered against Mr. Price in this action, as well as a copy of the Complaint setting forth the allegations as to how Mr. Price fraudulently prepared federal tax returns, to each person for whom Mr. Price prepared federal tax returns or any other federal tax forms after January 1, 2015, within 30 days of entry of the final injunction in this action;

(2) To surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by Mr. Price pursuant to 26 U.S.C. § 6109, and any and all EFINs held by, assigned to, or used by Mr. Price, within 30 days of entry of the final injunction in this action;

(3) To prominently post a copy of the injunction on Mr. Price's website, if any, and in Mr. Price's place of business where he prepared tax returns, within 10 days of entry of the final injunction in this action;

(4) To deliver a copy of the injunction to any employees, contractors and vendors of Mr. Price, within 30 days of entry of the final injunction in this action;

(5) To file a sworn statement with the Court evidencing Mr. Price's compliance with the foregoing directives within 45 days of entry of the final injunction in this action; and

(6) To keep records of Mr. Price's compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph C, below;

C. The United States may monitor Mr. Price's compliance with this injunction and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

**DONE AND ORDERED** this 27<sup>th</sup> day of January 2022.

*s/ Halil Suleyman Ozerden*  
HALIL SULEYMAN OZERDEN  
UNITED STATES DISTRICT JUDGE

Prepared by:

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