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IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case no. 2:07-cv-14583
)	
v.)	Judge Robert H. Cleland
)	
ERIC D. PARRISH, individually and)	Magistrate Judge Mona K. Majzoub
d/b/a E P PROFESSIONALS LLC,)	
)	
Defendant.)	

ORDER

Now before the Court is Plaintiff's Motion for Default Judgment against Defendant, Eric D. Parrish, individually and doing business as E P Professionals LLC, pursuant to Federal Rule of Civil Procedure 55(b). The Clerk's Entry of Default was entered on December 21, 2007 in accordance with Fed. R. Civ. P. 55(a). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Eric D. Parrish, individually and doing business as E P Professionals LLC.

The Court finds that Defendant has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent Defendant, and any business or entity through which he operates, and anyone acting in concert with him, from further engaging in such conduct. The Court further finds that because such conduct was continual and repeated, and because a narrower injunction would not be sufficient to prevent Defendant's interference with the proper administration of the internal revenue laws, that Defendant should be enjoined from further acting as a federal tax return preparer under § 7407. The Court further finds that Defendant engaged in conduct subject

to penalty under 26 U.S.C. § 6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent Defendant, and any business or entity through which he operates, from further engaging in such conduct. The Court further finds that Defendant engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a) to prevent recurrence of such conduct.

Based on the foregoing and the record in this case, and for good cause shown,

IT IS HEREBY ORDERED that Defendant Eric D. Parrish, individually and doing business as E P Professionals LLC, and those persons in active concert or participation with him, are enjoined from directly or indirectly:

- (1). acting as a federal income tax return preparer, or assisting in or directing the preparation or filing of federal tax returns for any person or entity other than himself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- (2). understating customers' liabilities as prohibited by 26 U.S.C. § 6694;
- (3). 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
- (4). engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue service laws and from promoting any false tax scheme.


IT IS FURTHER ORDERED that Eric D. Parrish shall contact, within fifteen days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns or claims for a refund since December 31, 2004, to inform them of the permanent injunction entered against him.

IT IS FURTHER ORDERED that Eric D. Parrish shall produce to counsel for the United States, within fifteen days of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund since December 31, 2004.

IT IS FURTHER ORDERED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this permanent injunction.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Eric D. Parrish and over this action to implement and enforce this Final Judgment of Permanent Injunction.

DATED this 9th day of April, 2008



ROBERT H. CLELAND
UNITED STATES DISTRICT JUDGE