## IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF GEORGIA ATLANTA DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
V.	)	
	)	Case No. 1:17-cv-4135-WSD
TARRALIS K. MACK, individually as	nd)	
doing business as METRO TAX	)	
ADVISORS,	)	
	)	
	)	
	)	
Defendant.	)	

## PERMANENT INJUNCTION AGAINST TARRALIS K. MACK, INDIVIDUALLY AND DOING BUSINESS AS METRO TAX ADVISORS

Having considered the Complaint for Permanent Injunction and Other Relief and the Stipulation for Entry of Permanent Injunction against Tarralis K. Mack, Individually and Doing Business as Metro Tax Advisors, the Court hereby finds:

- 1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Mack.
- 2. Mack admits that, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §7402(a).

- 3. Mack, without admitting any allegations in the government's complaint for injunction, waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this permanent injunction, and agrees to be bound by its terms.
  - 4. Mack further understands and agrees that:
    - a. The permanent injunction will be entered under Fed. R. Civ. P.65 and will result in the entry, without further notice, of a final judgment in this matter;
    - Mack waives the right to appeal from the stipulated order for injunction;
    - c. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
    - d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction by stipulation and consent;
    - e. If Mack violates the permanent injunction, he may be subject to civil and criminal sanctions for contempt of court;
    - f. In addition to the specific directives in the permanent injunction, Mack has an obligation to preserve all pertinent

documents in his possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to his tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

- g. The United States may conduct full post-judgment discovery to monitor compliance with the permanent injunction; and
- h. Entry of the permanent injunction resolves only this civil action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Mack from contesting his liability in any matter or proceeding.

Accordingly, **IT IS HEREBY ORDERED and ADJUGED** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408 that Mack, individually and doing business as Metro Tax Advisors, and any other person or entity working in concert or participation with him directly or indirectly will be PERMANENTLY ENJOINED from directly or indirectly:

- 1. Preparing or filing or assisting in the preparation or filing of federal tax returns, amended returns, or other tax related documents and forms, including any electronically submitted tax returns or tax related documents for others;
- 2. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- 3. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

## **IT IS FURTHER ORDERED** that Mack:

- 1. Send by U.S. Mail and, if an email address is known, by email, a copy of the final injunction entered against him in this action within 30 days of entry of the injunction to all persons for whom he prepared a federal tax return or amended return after January 1, 2006 but not enclose any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;
- 2. Turn over to the United States within 30 days a list with the name, address, telephone number, email address, and social security number for all persons for whom Mack prepared returns or amended returns after January 1, 2006;

3. Provide to the United States a sworn statement evidencing his

compliance with the foregoing directives within 45 days of entry of

this order.

IT IS FURTHER ORDERED that the United States will be allowed full

post-judgment discovery to monitor compliance with the permanent injunction;

and

IT IS FURTHER ORDERED that the Court will retain jurisdiction over

this action for purpose of implementing and enforcing the permanent injunction

and any additional orders necessary and appropriate to the public interest.

**SO ORDERED** this 8th day of November, 2017.

WILLIAM S. DUFFEY, JR.

UNITED STATES DISTRICT JUDGE