

United States District Court  
for the  
Southern District of Florida

United States of America, Plaintiff )  
v. ) Civil Action No. 16-60845-Civ-Scola  
Eli St. Phard, Defendant. )

**Consent Judgment**

Before the Court is the parties' Joint Motion for Entry of Permanent Injunction by Consent filed by Plaintiff, the United States of America (ECF No. 11).

Having reviewed the submissions as stipulated and consented to by the parties, and being fully advised in the premises:

1. The Court finds Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant Eli St. Phard under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. The Court further finds Defendant, Eli St. Phard, admits for the purposes of this injunction that the Court has personal jurisdiction over him and subject matter jurisdiction over this matter.
3. The Court further finds, for purposes of this injunction only, St. Phard, has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and has continually and repeatedly engaged in other fraudulent and deceptive conduct that substantially interferes with the administration of the tax laws, that injunctive relief barring him from acting as a federal tax return preparer is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct, and that a narrower injunction enjoining only specified conduct would not be sufficient to prevent his interference with the proper administration of the internal revenue laws.
4. The Court further finds that St. Phard, has engaged in conduct subject to penalty under 26 U.S.C. § 6701, and injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent the recurrence of that conduct;
5. The Court further finds that St. Phard, has engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and injunctive relief is appropriate to prevent the recurrence of that

conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a).

Accordingly, it is hereby **ordered and adjudged** pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408:

A. This order of injunction applies to:

- (1) St. Phard;
- (2) Any entity owned or operated, either directly or indirectly, by St. Phard;
- (3) St. Phard acting in concert or participating with another person or entity; and
- (4) Any person, or entity, who acts in concert or participates with St. Phard with knowledge of this injunction.

B. The above-listed people and entities are **permanently enjoined** from directly or indirectly, by use of any means or instrumentalities:

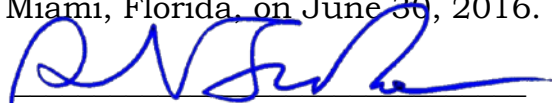
- (1) acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms, including any electronically-submitted tax returns or tax-related documents, for any person or entity other than themselves;
- (2) preparing or assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liability or overstate federal tax refunds based upon positions that they know or reasonably should know are unreasonable;
- (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 any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

C. St. Phard shall, within thirty days of entry hereof, contact by United States mail and, if an e-mail address is known, by e-mail all persons for whom he prepared a federal tax return since January 1, 2013, to

- inform them of the permanent injunction entered against St. Phard, 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 file with the Court a sworn certificate stating that he has complied with this requirement, or, if there be no such persons, a sworn certificate so indicating;
- D. St. Phard shall produce to counsel for the United States within thirty days a list that identifies by name, social security number, address, e-mail address, telephone number, and tax period(s), or so much of the foregoing as is available to him, for all persons for whom he prepared federal income tax returns or claims for refund since January 1, 2013, or, if there be no such information available, a sworn certificate so indicating;
- E. St. Phard shall produce to counsel for the United States within thirty days a copy of all records in his possession and related to his preparation of federal income tax returns or claims for refund for others since January 1, 2013, or, if there be no such records, a sworn certificate so indicating;
- F. St. Phard shall provide a copy of the Court's order to Bernard Louis, and provide to counsel for the United States within thirty days a signed and dated acknowledgment of receipt of the Court's order from Mr. Louis;
- G. That the IRS is authorized to immediately revoke any Preparer Tax Identification Number (PTIN) that is held by, assigned to, or used by St. Phard, pursuant to 26 U.S.C. § 6109;
- H. That the IRS is authorized to immediately revoke any Electronic Filing Identification Number (EFIN) held by, assigned to, or used by St. Phard;
- I. That the United States is entitled to conduct discovery to monitor St. Phard's compliance with the terms of this permanent injunction entered against him; and
- J. That this Court retain jurisdiction over St. Phard and over this action to enforce this injunction entered against him.

The **clerk** is directed to **close** this case.

**Done and Ordered** in chambers, at Miami, Florida, on June 30, 2016.

A handwritten signature in blue ink, appearing to read 'R. Scola, Jr.', written over a horizontal line.

Robert N. Scola, Jr.  
United States District Judge

*Copy via U.S. Mail sent to:*

Eli St. Phard  
760 NW 38th Street  
Oakland Park, FL 33309