

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

MANUFACTURERS REPRESENTATIVES INC.,

Plaintiff,

vs.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 1:12-cv-749

Diott, C.J.  
Bowman, M.J.

**ORDER**

On September 28, 2012, Manufacturers Representatives Incorporated (“MRI”) initiated this action by filing a complaint with jury demand against the Internal Revenue Service. (Doc. 1). The complaint was signed by Henry Carota, the President of MRI. Thus, it appears that Mr. Carota is attempting to bring this action on behalf of MRI rather than himself as an individual.

It is well-settled that a corporation, partnership, or association cannot appear in federal court except through an attorney. See *Rowland v. California Men’s Colony*, 506 U.S. 194, 202 (1993). See also *Doherty v. American Motors Corp.*, 728 F.2d 334, 340 (6th Cir. 1984). There is no indication that Mr. Carota is an attorney licensed to practice law. Furthermore, it is insufficient that the person attempting to represent the corporation is an officer of the corporation. *Reich v. Pierce*, 45 F.3d 431, 1194 WL 709292, at \*4, n.1 (6th Cir. Dec. 20, 1994) (citing *Ginger v. Cohen*, 426 F.2d 1385, 1386 (6th Cir. 1970)); accord *Kinder Capital, Inc. v. Unity Community*, 85 F.3d 629, 1996 WL 229819, at \*1 (6th Cir. May 6, 1996). Thus, Mr. Carota cannot represent the corporation

in this case.

Plaintiff MRI must secure counsel to represent it in this case within **twenty-one (21) days** of the filing date of this Order, and counsel must enter an appearance on behalf of Plaintiff MRI within that time. Failure to comply with the terms of this Order will result in a Report and Recommendation to the District Judge that this case be dismissed as a result of MRI's failure to appear in this matter through counsel.

**IT IS SO ORDERED.**

*s/Stephanie K. Bowman*  
Stephanie K. Bowman  
United States Magistrate Judge