

IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF FLORIDA

Case No. 24-cv-22034-Bloom

UNITED STATES OF AMERICA)
Plaintiff,)
)
v.)
)
NICLAS PIERRE, NICLAS TAX)
AND EXPRESS INC., et al.,)
)
Defendants.)
_____)

**PERMANENT INJUNCTION AND ORDER OF DISGORGEMENT AS TO
DEFENDANTS ELIUS BESSARD AND BESSARD IMMIGRATIONS AND
TAX SERVICES, LLC**

THIS CAUSE is before the Court upon the United States and Defendants Elius Bessard and Bessard Immigrations and Tax Services, LLC's ("Bessard Tax") Stipulation for Entry of Permanent Injunction and Order of Disgorgement as to Defendants Elius Bessard and Bessard Immigrations and Tax Services, LLC, ECF No. [30]. Having considered the Stipulation for Entry of Permanent Injunction against Defendants, Elius Bessard and Bessard Tax, and good cause being shown, the Court finds:

A. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408(a) against Elius Bessard and Bessard Tax.

B. Elius Bessard and Bessard Tax admit that, for purposes of this permanent Injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

C. Elius Bessard and Bessard Tax, without admitting any allegations in the United States' complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent Injunction, and agree to be bound by its terms.

D. Elius Bessard and Bessard Tax, who are represented by counsel, have acknowledged that:

1. 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;
2. Elius Bessard and Bessard Tax waive the right to appeal from the permanent Injunction;
3. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
4. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent Injunction;
5. If Elius Bessard and Bessard Tax violates the permanent Injunction, they may be subject to civil and criminal sanctions for contempt of court;
6. If Elius Bessard and Bessard Tax fail to timely pay the disgorgement required by this order, they may be subject to civil and criminal sanctions for contempt of court;
7. In addition to the specific directives in the permanent Injunction, Elius Bessard and Bessard Tax each has an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;
8. The United States may conduct full post-judgment discovery to

monitor compliance with the permanent Injunction;

9. 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 Elius Bessard and/or Bessard Tax from contesting their liability in any matter or proceeding.

I. **IT IS HEREBY ORDERED AND ADJUDGED**, pursuant to 26 U.S.C.

§§ 7402(a), 7407, and 7408, Elius Bessard, Bessard Tax, and any entity through which Elius Bessard conducts business, 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 or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
2. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than themselves;
3. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
4. Owning, operating, managing, profiting from, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or volunteering at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax

returns or tax-related documents;

5. Transferring, selling, or assigning their customer lists and/or customer information;
6. Training, instructing, teaching, creating, or providing guides, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
7. Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and/or 6701; and
8. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

II. **IT IS FURTHER ORDERED** that Elius Bessard, at his own expense, within forty-five days of entry of the permanent Injunction in this action, unless specified otherwise, is required:

- A. To prominently post, a copy of the Injunction in Elius Bessard's and Bessard Tax's places of business where tax returns were prepared by them or their employees, contractors, or franchisees;
- B. To post on all social media accounts and websites used to advertise Elius Bessard's tax preparation services, a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue and to set all business email addresses used for Elius Bessard's tax preparation services to auto-reply to all received emails with a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department

of Justice may issue. Elius Bessard and Bessard Tax will maintain the posts required by this paragraph on their social media accounts for one year, after which they will close the accounts. Once closed, the websites, social media accounts, and emails are no longer required to carry the posts and messages described in this paragraph. In the alternative, Elius Bessard and Bessard Tax may immediately close all business websites, social media accounts, offices, and email accounts. Once closed, the business websites, social media accounts, offices, and email accounts shall no longer be required to carry the posts and messages described herein. With regard to the offices, Elius Bessard and Bessard Tax shall keep the Injunction posted as described in paragraph II.A of this Injunction until the lease has been terminated;

C. To file a sworn statement with the Court evidencing Elius Bessard's and Bessard Tax's compliance with the foregoing directives within sixty (60) days of entry of the final Injunction in this action; and

D. To keep records of Elius Bessard's and Bessard Tax's compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph V, *infra*.

III. IT IS FURTHER ORDERED that:

A. Any and all PTINs held by, assigned to, or used by Elius Bessard or Bessard Tax pursuant to 26 U.S.C. § 6109, as well as any and all EFINs held by, assigned to, or used by Elius Bessard and Bessard Tax are hereby revoked without further proceedings;

B. Pursuant to 26 U.S.C. § 7402(a) and 7407, Elius Bessard and Bessard Tax shall permanently close within 45 days all tax return preparation stores, tax preparation

training businesses, and tax preparation software businesses that he currently owns directly or through any entity, and shall not thereafter open or reopen any tax return preparation stores, tax preparation training businesses, or tax preparation software businesses; and

C. Pursuant to 26 U.S.C. § 7402(a), Elius Bessard and Bessard Tax are prohibited from assigning, transferring, or selling a list of tax preparation or tax preparation software customers or any other customer information pertaining to any business through which Elius Bessard or those acting at his direction have prepared tax returns;

IV. **IT IS FURTHER ORDERED** that, pursuant to 26 U.S.C. § 7402(a), Elius Bessard shall disgorge to the United States \$208,000 of the ill-gotten profits that he has obtained (in the form of fees charged to customers) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims, to be paid pursuant to the agreement of the parties. In the event that Elius Bessard fails to timely pay any amount due in accordance with the terms of this agreement, the United States may take post-judgment discovery under Federal Rule of Civil Procedure 69 regarding Elius Bessard's income and assets and any other potential sources of payment. Furthermore, in the event that Elius Bessard fails to comply with these payment terms, they may face sanctions for contempt of court. The United States may invoke the Court's inherent equitable authority to enforce the disgorgement amount in the event of contempt.

V. **IT IS FURTHER ORDERED** that the United States may monitor Elius Bessard's and Bessard Tax's compliance with the Injunction through formal and informal discovery, including but not limited to requests for the production of documents,

interrogatories, and depositions in accordance with the Federal Rules of Civil Procedure.

VI. **IT IS FURTHER ORDERED AND ADJUDGED** that

1. The Clerk is directed to **CLOSE** this case.
2. To the extent not otherwise disposed of, any scheduled hearings are **CANCELED**, all pending motions are **DENIED AS MOOT**, and all deadlines are **TERMINATED**.

DONE AND ORDERED in Chambers in Miami, Florida this November 7, 2024.

A handwritten signature in black ink, appearing to be 'JB' or similar, with a long horizontal stroke extending to the right.

BETH BLOOM
UNITED STATES DISTRICT JUDGE

cc: counsel of record