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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
ABRAHAM TAYLOR)
)
and)
)
CHENTAY CONSULTING)
SERVICES, LP, d/b/a)
CCS TAX SERVICES,)
)
Defendants.)
_____)

Case No. 2:18-cv-02622

SECOND CIVIL CONTEMPT ORDER AND JUDGMENT

The Court having considered the United States' motion for order to show cause why defendant Abraham Taylor should not be held in contempt for violating for the second time the Permanent Injunction at docket entry 9, prohibiting him from

preparing federal tax returns, and the Contempt Order and Disgorgement Judgment at docket entry 14, and finding that,

1. Abraham Taylor prepared or assisted in preparing federal tax returns in 2022 and 2023 violating for the second time this Court's Permanent Injunction that was entered on June 26, 2018, (Dkt. 9, Permanent Injunction ¶ 3(b));

2. Abraham Taylor used a Preparer Tax Identification Number (PTIN) assigned to Fredrick Gibson and an Electronic Filing Identification Number (EFIN) assigned to Gibson's business to conceal Taylor's violations of the Permanent Injunction;

3. As of the filing of this Order and Judgment, Gibson has received a copy of the Permanent Injunction prohibiting him from acting in concert with or facilitating Abraham Taylor's direct or indirect preparation of federal tax returns in the future;

4. Abraham Taylor collected a fee of at least \$125 - \$210 in 2022 and 2023 for the preparation of each federal tax return he prepared or assisted in preparing in violation of this Permanent Injunction. He earned over \$48,000 in fees for the preparation of federal tax returns in 2022 and 2023 in violation of the Permanent Injunction;

5. Abraham Taylor failed to file the affidavits required by the Contempt Order and Disgorgement Judgment entered against him, (D.E. 14, Contempt Order and Disgorgement J. 3-4 ¶¶ H, J);

6. Abraham Taylor failed to notify all customers that he was enjoined from preparing or assisting in preparing federal income tax returns and to provide customers with a copy of the injunction in violation of the Contempt Order and Disgorgement Judgment, (*Id.* at 3-4, ¶ H);

7. Abraham Taylor failed to pay the disgorgement judgment of \$255,000, (*Id.* at 2, ¶ A);

The Court ORDERS that Abraham Taylor is in contempt of this Court's order for the second time, and further, that,

A. As a compensatory sanction for his contempt, judgment is entered against Abraham Taylor in favor of the United States for disgorgement of \$48,000, representing the profits gained as a result of the federal tax returns he prepared or assisted in preparing in violation of the Permanent Injunction against him;

B. Interest shall accrue on the judgment entered against Abraham Taylor and in favor of the United States in the amount of \$48,000 from the date this judgment is entered pursuant to 28 U.S.C. § 1961;

C. Abraham Taylor shall pay \$500 a month starting 14 days from the entry of this Order and Judgment toward the disgorgement judgments entered against him until they are paid in full, or the judgments are otherwise marked satisfied by the Court under paragraph H of this Order and Judgment;

D. The United States may enforce the Court's judgment for disgorgement by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after ten days following entry of this judgment.

E. The United States may continue to monitor Abraham Taylor's compliance with the Permanent Injunction entered at docket entry number 9, the first Contempt Order and Disgorgement Judgment entered at docket entry number 14, and this Order and Judgment, and engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance;

F. The Court shall continue to retain jurisdiction over Abraham Taylor and over this action to implement and enforce the Permanent Injunction, the first Contempt Order and Disgorgement Judgment, this Order and Judgment, and over the settlement agreement between the United States and Abraham Taylor, Cynthia Taylor and Fredrick Gibson;

G. Under the terms of the settlement agreement, upon the United States' motion, the Court shall order the sale of Abraham and Cynthia Taylor's real property at 966 Fallcreek Point Sanford, FL 32771, and distribute the sales proceeds in accordance with the terms of the settlement agreement, using Abraham's Taylor's interest in the sales proceeds to satisfy the two disgorgement judgment against him, if Abraham Taylor,

- a. Fails to make 60 payments of \$500 a month starting 14 days after the entry of this second Contempt Order and Disgorgement Judgment,
- b. Fails to comply with the requirements of paragraphs L - P of this Order and Judgment, or
- c. Prepares federal returns directly or indirectly in violation of the Permanent Injunction after the entry of this Order and Judgment.

H. Further, under the terms of the settlement agreement, this Court, upon the United States' motion, shall order the two disgorgement judgments against Taylor for \$255,000 and \$48,000 satisfied, if Abraham Taylor,

- a. Complies with the requirements of Permanent Injunction for five years from the entry of this second Contempt Order and Disgorgement Judgment by not preparing federal tax returns directly or indirectly;
- b. Makes 60 payments of \$500 a month for a total of \$30,000 starting 14 days after the entry of this Order and Judgment, and
- c. Complies with the requirements described in paragraphs L - P of this Order and Judgment,

I. The Permanent Injunction remains in place and is not superseded by any term of this Order and Judgment;

J. In order to ensure future compliance with the injunction against him, Abraham Taylor, and any other person or entity working in concert or participation with him directly or indirectly, is PERMANENTLY ENJOINED from maintaining any

interest in, working at, or providing any direct or indirect assistance to an individual or entity that provides tax preparation service;

K. The PTIN that Gibson obtained from the IRS, and the EFIN the IRS assigned to Gibson's business, are deemed forfeited and surrendered to the IRS, and the IRS may immediately take all necessary steps to cancel them;

L. Abraham Taylor shall contact, at the beginning of the next tax filing season and in no event later than February 1, 2025, by email, or electronic message such as WhatsApp, SMS or text, if an email address is not known, all customers for whom he prepared or assisted in preparing federal income tax returns to inform them of the Permanent Injunction entered against him, and further provide customers with a copy of the injunction entered against him.

M. On or before February 14, 2025, Abraham Taylor shall provide to counsel for the United States a list of the names and contact information for all customers contacted in compliance with paragraph L and a list of the names and contact information for all customers he was not able to contact in compliance with paragraph L.

N. Abraham Taylor shall submit to the Court an affidavit under penalty of perjury that he complied with the requirements of paragraphs L and M above on or before February 14, 2025.

O. For five years following the entry of this Order and Judgment, at the beginning of each tax filing season, and in no event later than February 1, Abraham Taylor shall submit an affidavit to this Court affirming under penalty of perjury that he has not prepared or assisted in preparing federal income tax returns since the entry of this Order and Judgment and does not intend to do so during the forthcoming filing season.

P. For five years following the entry of this Order and Judgment, at the beginning of each tax filing season, and in no event later than February 1, Taylor shall

email the United States all bank statements for the prior calendar year over which he has signatory authority or to which he had access.

Q. This Order and Judgment resolves Abraham Taylor's liability arising in this action for violations of the Permanent Injunction to date, and does not preclude the government from pursuing any other current or future civil or criminal matters or proceedings. Nor does this Order and Judgment bar Abraham Taylor from contesting his liability in any such future proceeding.

R. The United States may provide actual notice of this Order and Judgment by emailing and mailing a true and correct copy to Abraham Taylor by registered or certified mail, return receipt requested, and by filing a certificate of service that certifies the United States' compliance with this provision.

DONE AND ORDERED in Chambers, this 26 day of November, 2024.

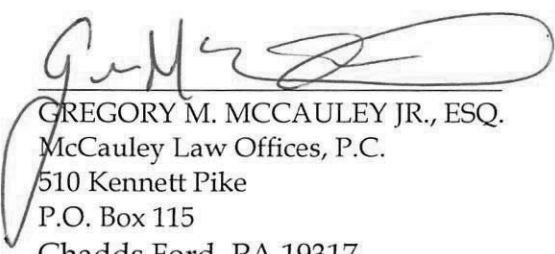


HON. MICHAEL E. FARBIARZ
UNITED STATES DISTRICT JUDGE

[Signatures on Next Page]

Seen and Agreed by:

For Fredrick Gibson:


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5/16/2024
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7/15/2024

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[Additional Signatures on Next Page]

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For Cynthia Taylor:

For the *Pro Se* Defendant:

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Notarization:

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Notary Public Signature [Signature]
Printed RITESH KUMAR PANCHAL

