

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF FLORIDA  
Case No. 0:19-cv-60710-KMW

UNITED STATES OF AMERICA,

Plaintiff,

v.

KATIUSCA RIGAUD, also known as  
KATHY RIGAUD, also known as KATHY  
LEGER; ANDY JEAN; JANET MORALES;  
BAR PROFESSIONAL SERVICES, LLC,  
doing business as TAX KINGS & QUEENS;

Defendants.

)

**CONSENT FINAL JUDGMENT AND PERMANENT INJUNCTION AGAINST  
KATIUSCA RIGAUD AND BAR PROFESSIONAL SERVICES, LLC**

Plaintiff, the United States of America, and Defendants Katiusca Rigaud (also known as Kathy Rigaud and Kathy Leger) and Bar Professional Services, LLC (doing business as Tax Kings & Queens) (hereafter, "Defendants") consent to the entry of a permanent injunction in this matter. Based on the record and the parties' consent, the Court hereby finds as follows:

1. The United States of America filed a Complaint for Permanent Injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Defendants. Doc. No. 1.
2. For the purposes of this permanent injunction, this Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 (internal revenue laws) and 1345 (United States as plaintiff), and 26 U.S.C. § 7402(a) (render judgments).

3. Defendants waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65(d); consent to entry of this permanent injunction; and agree to be bound by its terms.
4. Defendants further understand and agree that:
  - a. The permanent injunction will be entered under FED. R. CIV. P. 65;
  - b. Defendants waive any right they might have to appeal the Permanent 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 Defendants for the purpose of implementing and enforcing the Permanent Injunction;
  - e. If Defendants violate the Permanent Injunction, they may be subject to civil and criminal sanctions for contempt of court; and
  - f. In addition to the specific directives in the Permanent Injunction, Defendants have 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.
  - 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 Defendants from contesting their liability in any other matter or proceeding.

Accordingly, it is hereby **STIPULATED, ORDERED, ADJUDGED AND DECREED** that:

The Court **GRANTS** the parties' Joint Motion for Entry of Final Judgment of Permanent Injunction (DE 8) against Katiusca Rigaud (also known as Kathy Rigaud and Kathy Leger) and Bar Professional Services, LLC (doing business as Tax Kings & Queens). Final Judgment is entered in favor of Plaintiff and against Defendants Katiusca Rigaud and Bar Professional Services, LLC as follows:

Defendants Katiusca Rigaud and Bar Professional Services, LLC (doing business as Tax Kings & Queens) and anyone acting in concert or participation with them will be **PERMANENTLY ENJOINED** from, directly or indirectly:

1. Acting as federal tax return preparers;
2. 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;
3. Preparing, filing, and assisting in preparing or filing federal tax returns, amended returns, or other related documents or forms that understate federal tax liabilities or overstate federal tax refunds based on positions they know or reasonably should know are unreasonable;
4. 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

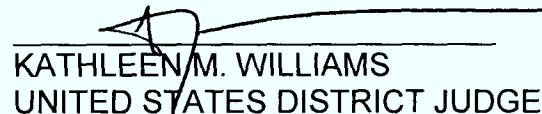
5. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue Code.

**IT IS FURTHER ORDERED** that the United States is authorized to revoke, without any further proceeding, any Preparer Tax Identification Numbers (PTIN) and/or Electronic Filing Identification Numbers (EFIN) held by, assigned to, or used by Defendants Katiusca Rigaud (also known as Kathy Rigaud and Kathy Leger) and Bar Professional Services, LLC (doing business as Tax Kings & Queens).

**IT IS FURTHER ORDERED** that the United States is allowed full post-judgment discovery to monitor compliance with the Permanent Injunction.

**IT IS FURTHER ORDERED** that the Court will retain jurisdiction over Defendants Katiusca Rigaud (also known as Kathy Rigaud and Kathy Leger) and Bar Professional Services, LLC (doing business as Tax Kings & Queens) for the purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

**DONE AND ORDERED** in chambers in Miami, Florida, this 9<sup>th</sup> day of May 2019.



KATHLEEN M. WILLIAMS  
UNITED STATES DISTRICT JUDGE

Consented to and respectfully submitted by:

*For Plaintiff:*

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

Kari A. R. Powell

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*For Defendant  
Katiusca Rigaud:*

DocuSigned by  
  
KATIUSCA RIGAUD  
*In her individual capacity*

*For Defendant Bar  
Professional Services, LLC:*

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