

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 ANDY
JEAN**

Plaintiff, the United States of America, and Defendant Andy Jean 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 Defendant. 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. Defendant waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65(d); consents to entry of this permanent injunction; and agrees to be bound by its terms.

4. Defendant further understands and agrees that:

- a. The permanent injunction will be entered under FED. R. Civ. P. 65;
- b. Defendant waives any right he 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 Defendant for the purpose of implementing and enforcing the Permanent Injunction;
- e. If Defendant violates the Permanent Injunction, he may be subject to civil and criminal sanctions for contempt of court; and
- f. In addition to the specific directives in the Permanent Injunction, Defendant has an obligation to preserve all pertinent documents in his possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to his 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 Defendant from contesting his 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 9) against Andy Jean. Final Judgment is entered in favor of Plaintiff and against Defendant Andy Jean as follows:

Defendant Andy Jean and anyone acting in concert or participation with him will be **PERMANENTLY ENJOINED** from, directly or indirectly:

1. Acting as a federal tax return preparer;
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 himself;
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 he knows 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.

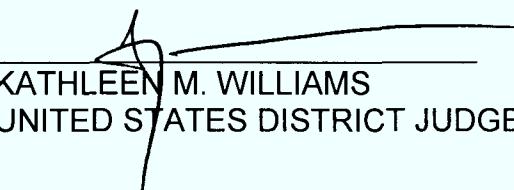
IT IS FURTHER ORDERED that the United States is authorized to revoke, without any further proceeding, any Preparer Tax Identification Numbers (PTIN) and/or Electronic

Filing Identification Numbers (EFIN) held by, assigned to, or used by Defendant Andy Jean.

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 Defendant Andy Jean 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 9th 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
KARI A.R. POWELL
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044
Tel: (202) 514-6068
Fax: (202) 514-9868
Kari.Powell@usdoj.gov

*For Defendant
Andy Jean:*

DocuSigned by
Andy Jean
ANDY JEAN
In his individual capacity