

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
Case No. 17-24285-WILLIAMS

UNITED STATES OF AMERICA,

Plaintiff,

v.

VILBRUN SIMON,  
SAINTANISE AGENORD,  
WILCIENNE PIERRE, and  
SIMON ACCOUNTING & TAX  
SERVICES, LLC,

Defendants.

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**ORDER FINDING DEFENDANTS VILBRUN SIMON AND  
SIMON ACCOUNTING & TAX SERVICES, LLC IN CONTEMPT**

This matter is before the Court following a show cause hearing held on June 15, 2020, for the failure of Defendants Vilbrun Simon and Simon Accounting & Tax Services, LLC (“Simon Defendants”) to comply with the judgment and permanent injunction the Court entered on March 26, 2019. The injunction bars the Simon Defendants from preparing federal tax returns for others and imposes other affirmative requirements on the defendants. ECF No. 64. Following an investigation of their post-injunction conduct, the United States moved the Court for an order to show cause on May 19, 2020, requesting that the Court hold the Simon Defendants in civil contempt for violating the terms of the permanent injunction. ECF No. 94. In its motion, the government alleged that the Simon Defendants violated the permanent injunction by failing to post signs in English and Haitian Creole at their storefronts informing their customers that Simon Defendants were barred from preparing tax returns, and that the Simon Defendants prepared approximately 199 tax returns under the guise of two tax return preparation businesses, Joseph’s

Tax Services, Inc. and MB Tax Services. As a sanction for those violations, the United States asked the Court to impose compensatory sanctions against the Simon Defendants, including disgorgement of ill-gotten tax preparation fees and the costs associated with the post-injunction investigation and attorney's fees. At the Court's direction, the Simon Defendants filed a written response to the Court's order to show cause that does not dispute the violations described above, but simply contends that they lack the ability to pay a compensatory sanction. ECF No. 104.

Based on the parties' arguments during the June 15, 2020, hearing, the evidence submitted by the United States in support of its motion for order to show cause, and Simon Defendants' failure to provide any contrary evidence, the Court finds that Simon Defendants violated the injunction by failing to post the required signs in English and Haitian Creole at their place of business, and by preparing, filing, or assisting in the preparation or filing of tax returns for approximately 199 of their former customers. For those violations, the Court finds the Simon Defendants in civil contempt of the Court's March 26, 2019 judgment and permanent injunction, and that compensatory sanctions are warranted.

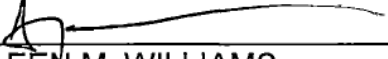
Accordingly, it is **ORDERED AND ADJUDGED** as follows:

1. The parties are given forty-five (45) days from the date of this Order to submit a proposed order imposing compensatory sanctions against the Simon Defendants, including the amount of tax preparation fees received by the Simon Defendants after March 26, 2019, the date of this Court's final judgment and permanent injunction, and the costs and fees associated with the post-injunction investigation of the Simon Defendants and the costs incurred by the United States for the preparation of the amended motion for order to show cause.
2. Pursuant to the Court's judgment and permanent injunction, the United States may

conduct discovery to determine the amount of disgorgement the Simon Defendants are required to pay.

3. If the parties are unable to reach an agreement at the end of the 45-day period, the United States will provide the Court with notice of such. Upon receipt of the notice, the court will direct the parties how it will proceed.
4. The Court retains jurisdiction over all matters arising from or related to this Order, and the Court's judgment and permanent injunction remain in effect.

**DONE and ORDERED** in chambers in Miami, Florida this 23rd day of June, 2020.

  
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KATHLEEN M. WILLIAMS  
UNITED STATES DISTRICT JUDGE