

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,)
)
)
Plaintiff,)
)
v.) Civil No. 6:18-cv-1544
)
)
LAKEESHA TUCKER; LAKEESHA TUCKER)
LLC; and SIMPLIFIED FINANCIAL)
SERVICES, LLC,)
)
Defendants.)

ORDER OF PERMANENT INJUNCTION

Pursuant to the Court's Report and Recommendation entered on May 2, 2019 (docket no. 26), Confirmed and Adopted by the Order entered on May 21, 2019 (docket no. 27), and pursuant to 26 U.S.C. §§ 7407, 7408, and 7402, and Fed. R. Civ. P. 65,

IT IS HEREBY ORDERED that:

A. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, and all those in active concert or participation with them, are permanently enjoined from:

- (1) acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
- (2) preparing or assisting in preparing federal tax returns that they know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by 26 U.S.C. § 6694;
- (3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;

- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- (6) 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
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

B. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC shall immediately and permanently close all tax return preparation stores that they own directly or through any other entity, and whether those stores do business as Simplified Financial Services or under any other name;

C. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, are prohibited from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, or any other tax return preparation business to which they or any entity under their control is a party;

D. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, are prohibited from: (1) selling to any individual or entity a list of customers, or any other customer information, for whom Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC and any other business or name (including but not limited to Simplified Financial Services) through which they, or those acting at their direction, have at any time since 2012 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, General Sales Manager, District Sales Manager, manager, tax return preparer,

employee, or independent contractor of Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC or any other business or entity through which Lakeesha Tucker prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other customer information for customers for whom Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, and any other business or name (including but not limited to Simplified Financial Services) through which Lakeesha Tucker, or those acting at her direction, have at any time since 2012 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC, and any other business or name (including but not limited to Simplified Financial Services) through which Lakeesha Tucker, or those acting at her direction, have at any time since 2012 prepared a tax return;

E. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC shall produce to counsel for the United States, within 30 days of this Order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC since 2012;

F. Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC shall provide a copy of this Order to all principals, officers, managers, franchisees, employees, and independent contractors of Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC within 15 days of this Order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of this Order for each person whom Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC provided a copy of this Order;

G. The Court shall retain jurisdiction over Lakeesha Tucker, Lakeesha Tucker, LLC, and Simplified Financial Services, LLC and over this action to enforce any permanent injunction entered against them; and

H. The United States is entitled to conduct discovery to monitor Lakeesha Tucker's, Lakeesha Tucker, LLC's, and Simplified Financial Services, LLC's compliance with the terms of this Order of Permanent Injunction entered against them.

DONE AND ORDERED in Orlando, Florida, this 24th day of June 2019.



PAUL G. BYRON
UNITED STATES DISTRICT JUDGE