

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:18-cv-2147-Orl-37EJK

MARCGENSON MARC; TIANA
CHARACTER; LENORRIS LAMOUTE;
DOSULD PIERRE; SHIRLEEN THALES;
ADVANCED TAX SERVICES, INC.;
GENSON FINANCIAL GROUP, LLC;
and CHARACTER FINANCIAL
SOLUTIONS, LLC,

Defendants.

ORDER

Plaintiff sued Defendants alleging they prepared false federal income tax returns for personal profit. (Doc. 1.) Now Plaintiff moves for default judgment against Defendants Advanced Tax Services, Inc., Genson Financial Group, LLC, Lenorris Lamoute, and Dosuld Pierre, and for disgorgement and permanent injunctions.¹ (Docs. 104, 107 (collectively, “**Motions**”).) On referral, U.S. Magistrate Judge Embry J. Kidd recommends the Court grant the Motions. (Doc. 113 (“**R&R**”).)

The parties did not object to the R&R, and the time for doing so has now passed. As such, the Court has examined the R&R only for clear error. *See Wiand v. Wells Fargo*

¹ Plaintiff’s claims against other Defendants have been resolved. (See Docs. 49, 88, 93–96, 100–03.)

Bank, N.A., No. 8:12-cv-557-T-27EAJ, 2016 WL 355490, at *1 (M.D. Fla. Jan 28, 2016); *see also Macort v. Prem, Inc.*, 208 F. App'x 781, 784 (11th Cir. 2006). Finding no such error, the Court adopts the R&R in its entirety.²

It is **ORDERED AND ADJUDGED**:

1. U.S. Magistrate Judge Embry J. Kidd's Report and Recommendation (Doc. 113) is **ADOPTED, CONFIRMED**, and made a part of this Order.
2. Plaintiff's Motion for Default Judgment Against Advanced Tax Services, Inc. and Genson Financial Group, LLC (Doc. 104) is **GRANTED**.
3. Plaintiff's Motion for Default Judgment Against Lenorris Lamoute and Dosuld Pierre (Doc. 107) is **GRANTED**.
4. The Court **AWARDS** Plaintiff:
 - a. Disgorgement in the amount of \$710,191.55 against Defendants Advanced Tax Services, Inc. and Genson Financial Group, LLC, jointly and severally with each other and Defendant Marcgenson Marc;
 - b. Disgorgement in the amount of \$35,662.81 against Defendant Lenorris Lamoute;
 - c. Disgorgement in the amount of \$51,191.96 against Defendant Dosuld Pierre.

² The Court removed overbroad language from Plaintiff's proposed injunction that prohibited Defendants from doing what the law already forbids. (*See* Doc. 104-4, p. 8 ¶¶ 6, 7; Doc. 107-16, p. 7 ¶¶ 6, 7); *see also* Fed. R. Civ. P. 65(d); *Planetary Motion, Inc. v. Techsplosion, Inc.*, 261 F.3d 1188, 1203 (11th Cir. 2001).

5. Defendants Advanced Tax Services, Inc., Genson Financial Group, LLC, Lenorris Lamoute, and Dosuld Pierre, and all those in active concert or participation with them, are **PERMANENTLY ENJOINED** pursuant to Internal Revenue Code 26 U.S.C. §§ 7407, 7408, 7402(a) from:

- a. 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;
 - b. 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;
 - c. 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;
 - d. Training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- and

- e. Maintaining, assigning, holding, using or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN).
- 6. Defendants Advanced Tax Services, Inc., Genson Financial Group, LLC, Lenorris Lamoute, and Dosuld Pierre, pursuant to 26 U.S.C. §§ 7402(a) and 7407, are **DIRECTED** to immediately and permanently close all tax return preparation stores that they own directly or through any entity.
- 7. Defendants Advanced Tax Services, Inc. and Genson Financial Group, LLC, pursuant to 26 U.S.C. § 7402(a), are **PROHIBITED**, either directly or through any other entity, from:
 - a. Assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to any tax return preparation business to which they or any entity under their control is a party;
 - b. Selling to any individual or entity a list of customers, or any other customer information, for whom Advanced Tax Services, Inc. and Genson Financial Group, LLC and any entity or name through which Advanced Tax Services, Inc. and Genson Financial Group, LLC, or those acting at their direction, have at any time since January 1, 2014 prepared a tax return;

- c. Assigning, disseminating, providing, or giving to any current or former franchisee, manager, tax return preparer, employee, or independent contractor of Advanced Tax Services, Inc. and Genson Financial Group, LLC, or any entity through which Advanced Tax Services, Inc. and Genson Financial Group, LLC prepared tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom Advanced Tax Services, Inc. and Genson Financial Group, LLC, or those acting at their direction, have at any time since January 1, 2014 prepared a tax return; and
 - d. Selling to any individual or entity any proprietary information pertaining to any business or name through which Advanced Tax Services, Inc. and Genson Financial Group, LLC, or those acting at their direction, have at any time since January 1, 2014 prepared a tax return.
- 8. Defendants Lenorris Lamoute and Dosuld Pierre, pursuant to 26 U.S.C. § 7402(a), are **PROHIBITED**, either directly or through any other entity, from:
 - a. Assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract

related to any tax return preparation business to which they or any entity under their control is a party;

- b. Selling to any individual or entity a list of customers, or any other customer information, for whom Lenorris Lamoute and Dosuld Pierre and any entity or name through which Lenorris Lamoute and Dosuld Pierre, or those acting at their direction, have at any time since January 1, 2015 prepared a tax return;
- c. Assigning, disseminating, providing, or giving to any current or former franchisee, manager, tax return preparer, employee, or independent contractor of Lenorris Lamoute and Dosuld Pierre, or any entity through which Lenorris Lamoute and Dosuld Pierre prepare tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom Lenorris Lamoute and Dosuld Pierre, or those acting at their direction, have at any time since January 1, 2015 prepared a tax return; and
- d. Selling to any individual or entity any proprietary information pertaining to any business or name through which Lenorris Lamoute and Dosuld Pierre, or those acting at their direction, have at any time since January 1, 2015 prepared a tax return.

9. The Court **RETAINS JURISDICTION** to enforce the relief in this Order.
10. The Clerk is **DIRECTED** to enter judgment in favor of Plaintiff and against Defendants Advanced Tax Services, Inc, Genson Financial Group, LLC, Lenorris Lamoute, and Dosuld Pierre and close the case.

DONE AND ORDERED in Chambers in Orlando, Florida, on September 16, 2020.




ROY B. DALTON JR.
United States District Judge

Copies to:
Counsel of Record
Pro Se Parties