

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

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 KERNY PIERRE-LOUIS, et al.,)
)
 Defendants.)
 _____)

Case No: 6:14-cv-1536-Orl-22TBS

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AND DISGORGEMENT
AGAINST KERNY PIERRE-LOUIS**

Now before the Court is the Stipulation for Entry of Order and Judgment of Permanent Injunction and Disgorgement against Defendant Kerny Pierre-Louis (Doc. No. 47). Pursuant to the terms of the Stipulation for Entry of an Order and Judgment of Permanent Injunction and Disgorgement against Kerny Pierre-Louis,

IT IS HEREBY ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, and anyone acting in concert or participation with him, is permanently enjoined pursuant to Internal Revenue Code (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than himself;
- (2) preparing or assisting in preparing federal tax returns that he knows or reasonably should have known 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, 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) 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;
- (6) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, shall immediately and permanently close all tax return preparation stores that he owns directly or through Golden Financial, Inc., Family Tax Services, LLC, or any other entity, whether those stores do business as LBS Tax Services, Family Tax Associates, or under any other name, and shall not thereafter re-open any tax return preparation store(s) or open any new tax return preparation store(s).

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, is prohibited, effective from the date of this Order, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to LBS Tax Services, Family Tax Associates, or any other tax return preparation business to which he or any entity under his control is a party.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, is prohibited, effective from the date of this Order, from: (1) selling to any individual or entity a list of customers or any other information pertaining to customers for whom Kerny Pierre-

Louis, LBS Tax Services, Family Tax Associates, or any other business or name through which Pierre-Louis or those acting at his direction have at any time since 2010 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 Pierre-Louis, LBS Tax Services, Family Tax Associates, or any other business through which Pierre-Louis prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other information pertaining to customers for whom Kerny Pierre-Louis, LBS Tax Services, Family Tax Associates, or any other business or name through which Pierre-Louis or those acting at his direction have at any time since 2010 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to LBS Tax Services, Family Tax Associates, or any other business or name through which Pierre-Louis or those acting at his direction have at any time since 2010 prepared a tax return.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, shall, within 30 days of the date of this Order, provide notice of this Order to the public, in a statement approved by the Court or counsel for the United States, via publication in two newspapers of general circulation, one in Orlando, Florida and one in Tampa, Florida.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, shall, within 30 days of the date of this Order, produce to counsel for the United States a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Kerny Pierre-Louis, LBS Tax Services stores owned or managed by Pierre-Louis, or Family Tax Associates prepared federal tax returns or claims for a

refund for tax years beginning in 2010 and continuing through this litigation. To the extent that Pierre-Louis has produced this information to the United States in discovery in this case, he does not need to produce it again.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, shall, within 30 days of the date of this Order, produce to counsel for the United States a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Pierre-Louis, LBS Tax Services stores owned or managed by Pierre-Louis, Golden Financial, Inc., and Family Tax Associates, LLC, from 2010 to the present. To the extent that Pierre-Louis has produced this information to the United States in discovery in this case, he does not need to produce it again.

IT IS FURTHER ORDERED that Kerny Pierre-Louis, individually and doing business as LBS Tax Services, Golden Financial Inc., and Family Tax Associates, pursuant to 26 U.S.C. § 7402, shall, within 15 days of this Order, provide a copy of this Order by email or other means to all principals, officers, managers, franchisees, employees, and independent contractors of Pierre-Louis, Golden Financial, Inc., and Family Tax Associates, LLC, and provide to counsel for the United States within 30 days of this Order a list identifying the principals, officers, managers, franchisees, employees, and independent contractors to whom Kerny Pierre-Louis provided a copy of this Order.

IT IS FURTHER ORDERED that Judgment is awarded against Kerny Pierre-Louis and in favor of the United States of America in the amount of \$1,000,000 for the disgorgement of the proceeds that Kerny Pierre-Louis received for the preparation of tax returns making or reporting false or fraudulent claims, deductions, credits, income, expenses, or other information resulting in

the understatement of taxes. The Clerk is **DIRECTED** to enter Judgment for the Plaintiff, the United States of America.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this Order and Judgment of Permanent Injunction and Disgorgement Against Kerny Pierre-Louis and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure Kerny Pierre-Louis' compliance with the permanent injunction entered against him.

DONE and ORDERED in Chambers, in Orlando, Florida on June 9, 2016.


ANNE C. CONWAY
United States District Judge

Copies furnished to:

Counsel of Record
Unrepresented Parties