

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 0:23-cv-60854-LEIBOWITZ/REID

UNITED STATES OF AMERICA,

Plaintiff,

v.

RICHARD LOUIS, et al.,

Defendants.

/

INJUNCTION AND ORDER OF DISGORGEMENT

THIS CAUSE comes before the Court on the parties' Joint Motion for Entry of Injunction by Consent (the "Motion") [ECF No. 36]. Having considered the Motion, and good cause being shown, the Court finds:

- I.** The United States filed a complaint for permanent injunction Under 26 U.S.C. §§ 7402, 7407, and 7408 against Richard Louis.
- II.** Richard Louis admits that, for the purposes of this Injunction, the Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).
- III.** Richard Louis, without admitting any allegations in the United States' complaint, waives the entry of findings of facts and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of this Injunction, and agrees to be bound by its terms.
- IV.** Under 26 U.S.C. §§ 7402, 7407, and 7408, Richard Louis, acting under any alias or any entity through which they conduct business, and all persons and entities in active concert or

participation with him, is **PERMANENTLY ENJOINED** from the date of entry of this Injunction from directly or indirectly:

- a. Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than himself;
- b. Filing, assisting in the filing of, or directing the filing of federal tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than himself;
- c. Owning, managing, controlling, assisting, profiting from, volunteering for, or working for a business or entity that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;
- d. Using an Electronic Filing Identification Number (“EFIN”), Employer Identification Number (“EIN”), Taxpayer Identification Number (“TIN”), Preparer Tax Identification Number (“PTIN”), Social Security Number (“SSN”), or any other federally issued identification number to prepare or file federal income tax returns;
- e. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
- f. Owning, managing, controlling, working for, profiting from, or volunteering for any business or entity engaged in tax return preparation;
- g. Further acting as a federal tax return preparer, including preparing, directing the preparation of, or assisting in the preparation of federal tax returns, amended

returns, or other related documents and forms for anyone other than himself;

- h. Promoting any false tax scheme;
- i. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6700, or 6701; and
- j. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

V. Richard Louis is further **ORDERED** within forty-five days of entry of the permanent injunction in this action, unless specified otherwise, to:

- a. At his own expense, send by email or certified mail, return receipt requested, a copy of the final injunction entered against them in this action – as well as a copy of the complaint setting forth the allegations as to how he negligently, recklessly, or fraudulently prepared federal income tax returns – to each person for whom he prepared federal tax returns, other tax forms, or claims for refund after January 1, 2023;
- b. Disclose and surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by them pursuant to 26 U.S.C. § 6109, as well as any electronic filing identification numbers (EFINs) held by, assigned to, or used by himself;
- c. Provide to the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom they prepared tax returns, other tax forms, or claims for refund after January 1, 2023;
- d. Prominently post a copy of the injunction in all places of business currently in the his control where he prepared tax returns;
- e. Prominently post for one year or until permanently closed, if sooner, on all social

media accounts and websites used to advertise his tax preparation services, a statement that he has been enjoined from the preparation of tax returns and a hyperlink to any press release regarding the injunction that the Department of Justice may issue;

- f. Within 60 days of entry of this Injunction, file a sworn statement with the Court evidencing compliance with the foregoing directives; and
- g. Beginning immediately, keep records of compliance with the above directives, which may be produced to the Court, if requested, or to the United States.

VI. The United States may monitor Richard Louis's compliance with this Injunction through formal and informal discovery, including, but not limited to, requests for the production of documents, interrogatories, and depositions in accordance with the Federal Rules of Civil Procedure.

VII. The Court shall retain jurisdiction to enforce this injunction.

VIII. In the event of default on this injunction, the United States reserves the right to seek sanctions, including, but not limited to, disgorgement of gross receipts from the preparation of tax returns after the entry of this order.

IX. Richard Louis is further **ORDERED** that, pursuant to 26 U.S.C. § 7402(a), he shall disgorge to the United States \$390,000 of the ill-gotten funds that he has obtained (in the form of fees charged to customers) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims. The United States may take post-judgment discovery under Federal Rule of Civil Procedure 69 regarding the Defendant's income and assets and any other potential sources of payment. The United States may invoke the Court's inherent equitable authority to enforce the disgorgement amount in the event of contempt.

X. This Order constitutes a final judgment on Counts I–IV against Richard Louis.

Judgment against Richard Louis does not adjudicate in full any counts or the rights or claims of other parties to this action.

Accordingly, it is **ORDERED AND ADJUDGED** that the Motion [ECF No. 36] is **GRANTED**.

DONE AND ORDERED the Southern District of Florida on August 28, 2024.


DAVID S. LEIBOWITZ
UNITED STATES DISTRICT JUDGE

cc: counsel of record