

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.*

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**ORDER**

Before the Court is Plaintiff's and the Preparer Defendants'<sup>1</sup> Joint Motion for Entry of Injunction by Consent [ECF No. 31], filed on June 5, 2024. Upon due consideration, it is

**ORDERED AND ADJUDGED** the Motion [ECF No. 31] is **GRANTED** as follows.

Having considered the Joint Motion for Entry of Injunction<sup>2</sup> 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 the Preparer Defendants.

II. The Preparer Defendants admit 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. The Preparer Defendants, without admitting any allegations in the United States' complaint, waive the entry of findings of facts and conclusions of law under Rules 52 and 65 of the

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<sup>1</sup> The "Preparer Defendants" include Defendants Harold Bornelus, Romeo Davis, Teddy Davis, Joseph Garrett, Demetrius Knowles, Daniel Ouku, and Marlyne Wah.

<sup>2</sup> Other courts have previously granted similar relief. *See United States v. Thompson*, No. 8:21-CV-587-KKM-AAS, 2021 WL 1739090 (M.D. Fla. Mar. 19, 2021).

Federal Rules of Civil Procedure, consent to the entry of this Injunction, and agree to be bound by its terms.

IV. Under 26 U.S.C. §§ 7402, 7407, and 7408, the Preparer Defendants, acting under any alias or any entity through which they conduct business, and all persons and entities in active concert or participation with them, are **PERMANENTLY ENJOINED** for two years 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 themselves;
- 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 themselves;
- 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 themselves;
- 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. It is **FURTHER ORDERED** that no earlier than two years from the date of this Injunction, the Preparer Defendants may apply to the IRS for reinstatement as paid return preparers upon successful completion of the IRS's Annual Filing Season Program and submission of their Record of Completion to counsel for the United States.

VI. The Preparer Defendants are **FURTHER ORDERED** within forty-five days of entry of the permanent injunction in this action, unless specified otherwise, to:

- a. At their 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 they negligently, recklessly, or fraudulently prepared federal income tax returns – to each person for whom they 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 themselves;

- 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 Preparer Defendants' control where they prepared tax returns;
- e. Prominently post for one year, on all social media accounts and websites used to advertise their tax preparation services, a statement that they have 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.

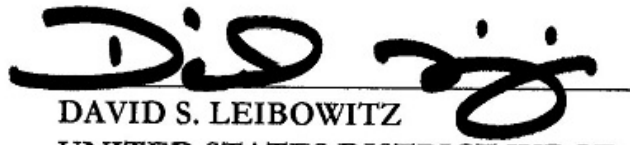
VII. The United States may monitor the Preparer Defendants' compliance with this Injunction through formal and informal discovery, including, but not limited to requests for the production of documents, interrogatories, and depositions in accordance with the Federal Rules of Civil Procedure.

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

IX. In the event of default on this settlement agreement, 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.

X. This Order constitutes a final judgment on Counts I–IV against the Preparer Defendants. Judgment against the Preparer Defendants does not adjudicate in full any counts or the rights or claims of other parties to this action.

**DONE AND ORDERED** in the Southern District of Florida on June 5, 2024.

  
DAVID S. LEIBOWITZ  
UNITED STATES DISTRICT JUDGE

cc: counsel of record