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

Case No.: 24-cv-21724-JB

UNITED STATES OF AMERICA,

Plaintiff,

v.

DIEUSEUL JEAN-LOUIS d/b/a DJL
MULTISERVICES,

Defendant.

**PERMANENT INJUNCTION AND ORDER OF
DISGORGEMENT AGAINST DEFENDANT DIEUSEUL JEAN-LOUIS**

THIS CAUSE came before the Court upon the parties' Joint Motion to Approve and Enter Stipulated Judgment Against Defendant Dieuseul Jean-Louis (the "Motion"), ECF No. [19]. Upon due consideration of the Motion, the pertinent portions of the record, and the relevant authorities, and for good cause shown, it is hereby **ORDERED AND ADJUDGED** as follows:

A. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Dieuseul Jean-Louis, individually and doing business as DJL Multiservices. *See* ECF No. [1].

B. Dieuseul Jean-Louis admits that, for purposes of this permanent Injunction, the Court has jurisdiction pursuant to 28 U.S.C §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

C. Dieuseul Jean-Louis, without admitting any allegations in the United States' complaint, waives the entry of finding of fact and conclusions of law under

Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to entry of this permanent Injunction, and agrees to be bound by its terms.

D. Dieuseul Jean-Louis further understands and agrees that:

1. The attached permanent Injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
2. Dieuseul Jean-Louis waives the right to appeal from the permanent Injunction;
3. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
4. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent Injunction;
5. If Dieuseul Jean-Louis, DJL Multiservices, or any persons employed, contracted, or acting in concert with Dieuseul Jean-Louis or DJL Multiservices violate the permanent Injunction, they may be subject to civil and criminal sanctions for contempt of court;
6. If Dieuseul Jean-Louis fails to timely pay the disgorgement required by this order, they may be subject to civil and criminal sanctions for contempt of court;
7. In addition to the specific directives in the permanent Injunction, Dieuseul Jean-Louis and DJL Multiservices have an obligation to

preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

8. The United States may conduct full post-judgment discovery to monitor compliance with the permanent Injunction;
9. Entry of the permanent Injunction resolves only this civil action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Dieuseul Jean-Louis from contesting their liability in any matter or proceeding.

I. IT IS HEREBY ORDERED AND ADJUDGED, pursuant to 26 U.S.C. §§ 7402(a), 7407, and 7408, that Dieuseul Jean-Louis, DJL Multiservices, and any entity through which Dieuseul Jean-Louis conducts business, and all persons and entities in active concert or participation with Dieuseul Jean-Louis, are **PERMANENTLY ENJOINED** 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. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN or EFIN;
- D. Owning, operating, managing, profiting from, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, franchising, or volunteering at a business 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;
- E. Transferring, selling, or assigning his customer lists and/or customer information;
- F. Training, instructing, teaching, creating, or providing guides, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- G. Engaging in activity subject to penalty under 26 U.S.C. §§

6694, 6695, and/or 6701; and

- H. Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

II. IT IS FURTHER ORDERED that Dieseul Jean-Louis, at his own expense, within forty-five days of entry of the permanent Injunction in this action, unless specified otherwise, is required to:

- A. Send by electronic mail to each person for whom Mr. Jean-Louis or DJL prepared federal tax returns or any other federal tax forms after January 1, 2024, within 30 days of entry of the final injunction in this action, a: (a) copy of the final injunction entered against Mr. Jean-Louis in this action; (b) copy of the Complaint setting forth the allegations as to how Mr. Jean-Louis fraudulently prepared tax returns; and (c) letter prepared by the United States explaining the injunction in English and Haitian Creole;
- B. Provide the United States a list of the names, Social Security numbers, addresses, phone numbers, and email addresses of each person for whom Mr. Jean-Louis or DJL prepared tax returns, or other tax forms, or claims for refund after January 1, 2024, within 30 days of entry of the final injunction in this action, regardless of the PTIN or EFIN used;
- C. Provide the United States a list of the names, addresses,

phone numbers, and email addresses of any employees, contractors, or any other individuals preparing tax returns on behalf of Mr. Jean-Louis since January 1, 2024;

- D. To prominently post a copy of the Injunction in Dieuseul Jean-Louis' and DJL Multiservices' places of business where tax returns were prepared by them or their employees, contractors, or franchisees;
- E. To post on all social media accounts and websites used to advertise Dieuseul Jean-Louis' tax preparation services a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue and to set all business email addresses used for Dieuseul Jean-Louis' tax preparation services to auto-reply to all received emails with a statement that they have been permanently enjoined from the preparation of tax returns and a hyperlink to any press release regarding the Injunction that the Department of Justice may issue. Dieuseul Jean-Louis and DJL Multiservices will maintain the posts required by this paragraph on their social media accounts for one year, after which they will close the accounts. Once closed, the websites, social media accounts, and emails are no longer required to

carry the posts and messages described in this paragraph. In the alternative, Dieuseul Jean-Louis and DJL Multiservices may immediately close all business websites, social media accounts, offices, and email accounts. Once closed, the business websites, social media accounts, offices, and email accounts shall no longer be required to carry the posts and messages described herein. With regard to the offices, Dieuseul Jean-Louis and DJL Multiservices shall keep the Injunction posted as described in paragraph II.A of this Injunction until the lease has been terminated;

- F. Deliver a copy of the injunction to any employees, contractors, or any other individuals preparing tax returns on behalf of Mr. Jean-Louis, and all vendors of Mr. Jean-Louis, including tax preparation software companies, within 30 days of entry of the final injunction in this action;
- G. To file a sworn statement with the Court evidencing Dieuseul Jean-Louis' and DJL Multiservices' compliance with the foregoing directives within sixty days of entry of the final Injunction in this action; and
- H. To keep records of Dieuseul Jean-Louis' and DJL Multiservices' compliance with the foregoing directives, which may be produced to the Court, if requested, or the United

States pursuant to paragraph V, *infra*.

III. IT IS FURTHER ORDERED that:

- A. Any and all PTINs held by, assigned to, or used by Dieuseul Jean-Louis or any persons employed, contracted, or acting in concert with Dieuseul Jean-Louis or DJL Multiservices pursuant to 26 U.S.C. § 6109, as well as any and all EFINs held by, assigned to, or used by Dieuseul Jean-Louis, DJL Multiservices, or any of their employees, contractors or associates, are hereby revoked without further proceedings;
- B. Pursuant to 26 U.S.C. § 7402(a) and 7407, Dieuseul Jean-Louis and DJL Multiservices shall permanently close within 30 days all tax return preparation stores, tax preparation training businesses, and tax preparation software businesses that he currently owns directly or through an entity, and shall not thereafter open or reopen any tax return preparation stores, tax preparation training businesses, or tax preparation software businesses;
- C. Pursuant to 26 U.S.C. § 7402(a), Dieuseul Jean-Louis and DJL Multiservices are prohibited from assigning, transferring, or selling a list of tax preparation or tax preparation software customers or any other customer

information pertaining to any business through which Dieuseul Jean-Louis or those acting at his direction have prepared a tax return;

IV. IT IS FURTHER ORDERED that, pursuant to 26 U.S.C. § 7402(a), Dieuseul Jean-Louis shall disgorge to the United States \$245,275.00 of the ill-gotten gains that he obtained (in the form of fees charged to the customers) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims in accordance with the terms of the parties' agreement. In the event that Dieuseul Jean-Louis fails to timely pay any amount due in accordance with the terms of the parties' agreement, the United States may take post-judgment discovery under Federal Rule of Civil Procedure 69 regarding Dieuseul Jean-Louis' income and assets and any other potential sources of payment. Furthermore, in the event that Mr. Jean-Louis fails to comply with these payment terms, he may face sanctions for contempt of court. The United States may invoke the Court's inherent equitable authority to enforce the disgorgement amount in the event of contempt.

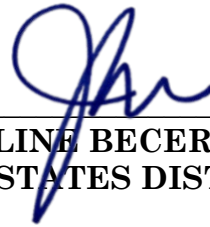
V. IT IS FURTHER ORDERED that the United States may monitor Dieuseul Jean-Louis and DJL Multiservices' compliance with the Injunction through formal and informal discovery, including, but not limited to requests for production of documents, interrogatories, and

depositions in accordance with the Federal Rules of Civil Procedure;

VI. IT IS FURTHER ORDERED that the Court shall retain jurisdiction over Dieuseul Jean-Louis and this action to enforce any injunction entered.

VII. The Clerk is directed to **CLOSE** this case, and all pending motions are **DENIED** as moot.

DONE AND ORDERED in Miami, Florida, this 18th day of February, 2025.

A handwritten signature in blue ink, appearing to read 'JB', is written over a horizontal line.

JACQUELINE BECERRA
UNITED STATES DISTRICT JUDGE