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**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

VERSUS

CIVIL ACTION

AAA TAX SERVICE, LLC; and
WHYLITHIA R. ROBINSON

N0. 23-00038-JWD-RLB

ORDER

This matter came before the Court on the United States' Motion for an Order to Show Cause (ECF No. 16). After presentation of evidence and hearing argument of counsel, the Court finds Defendant Whylithia Robinson in contempt of this Court's Order (ECF No. 15), and the United States' request for disgorgement, attorneys fees, and travel costs is granted in full.

Civil contempt is committed if a person violates a court order requiring in specific and definite language that a person refrain from doing an act. *See Am. Airlines, Inc. v. Allied Pilot Ass'n*, 228 F.3d 574, 581 (5th Cir. 2000). In a civil contempt proceeding, the movant bears the burden of establishing by clear and convincing evidence: 1) that a court order was in effect; 2) that the order required certain conduct by the respondent; and 3) that the respondent failed to comply with the court's order. *Martin v. Trinity Indus., Inc.* 959 F.2d 45, 47 (5th Cir. 1992). The contemptuous actions need not be willful so long as the contemnor actually failed to comply with the court's order. *See N.L.R.B. v. Trailways, Inc.* 729 F.2d 1013, 1018 (5th Cir. 1984).

Here, the Court entered a valid and lawful order unambiguously barring Robinson and AAA Tax Service, LLC from preparing and filing returns. (ECF No. 14). The United States has demonstrated by clear and convincing evidence that Robinson received personal service of the Court's order; had the ability to comply with the injunction by refraining from preparing and filing

federal income tax returns; and nevertheless continued to prepare and file returns after service of the permanent injunction.

Judicial sanctions in civil contempt proceedings may be employed for either or both of two purposes: (1) to coerce the contemnor into compliance with a court order; and (2) to compensate another party for the contemnor's violations. *See Lamar Fin. Corp. v. Adams*, 918 F.2d 564, 566 (5th Cir. 1990). In fashioning sanctions for civil contempt, district courts should consider the character and magnitude of the harm threatened by continued contumacy and the probable effectiveness of any suggested sanction in bringing about the result desired. *United States v. United Mine Workers*, 330 U.S. 258, 304 (1947); *see also Carr v. IF & P Holding Co., LLC*, 2024 U.S. Dist. LEXIS 88166 at * 19, 2024 WL 2207487, at *9 (E.D. La. 2024). Sanctions may include a coercive daily fine, a compensatory fine, or coercive incarceration. *United Mine Workers*, 330 U.S. at 303-304; *see also Int'l Union, United Mine Workers of Am. v. Bagwell*, 512 U.S. 827-29 (1994).

Here, the evidence shows that Robinson continued to file returns in violation of this Court's order. The Court finds that Robinson charges an average of \$300 per return based on the testimony of the customers at the hearing and that she filed 227 returns after being personally served with this Court's order. In order to prevent Robinson from gaining a personal benefit from her violation of the Court's order and to compensate the United States for its costs in monitoring compliance with the injunction, the Court finds that it is equitable and appropriate to order Robinson to disgorge to the United States all of the fees she received for preparing returns after being served with the injunction. Therefore, the Court will order disgorgement of fees totaling \$68,100.00.

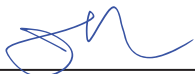
On the basis of these findings and the record established during the March 12, 2025

hearing, it is hereby **ORDERED AND ADJUDGED:**

1. Defendant Whyolithia Robinson is found to be in willful contempt of this Court's permanent injunction;
2. Robinson shall pay to the United States:
 - a) \$68,100.00 in disgorgement, which represents the fee (\$300) she charged her customers multiplied by the number of returns (227) she prepared during the 2024 filing season;
 - b) \$9,375.00 in litigation costs incurred by the United States for preparing the Motion to Show Cause and preparing for the hearing on the Motion to Show Cause. Litigation costs were determined by the maximum hourly rate (\$125) provided under 28 U.S.C. § 2412 of the Equal Access to Justice Act multiplied by the total number of hours spent on the motion and hearing (75 hours for the work done by Trial Attorneys Malcolm Murray and Amanda King); and
 - c) \$2,107.60 for the travel costs incurred by the United States for Trial Attorneys Malcolm Murray and Amanda King to attend the hearing on the Motion for the Order to Show Cause.

The Permanent Injunction (ECF No. 14) **remains in effect.**

Signed in Baton Rouge, Louisiana, on March 14, 2025.



JUDGE JOHN W. deGRAVELLES
UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF LOUISIANA