

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 1:18-cv-20947
)	
JESSYCA BERNARD)	
)	
)	
Defendant.)	

COMPLAINT

The United States of America, by and through undersigned counsel, complains and alleges as follows:

1. Plaintiff, the United States, brings this action to permanently enjoin Jessyca Bernard (“Bernard”) from:

- (a) Preparing, assisting in the preparation of, or directing the preparation of federal tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself;
- (b) Owning, managing, or working in a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents and forms, including any electronically submitted tax returns or tax-related documents, for any entity or person other than herself;
- (c) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694; 6695; and/or 6701; and

(d) Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

2. This action also seeks an order, under 2 U.S.C. § 7402(a), requiring Bernard to disgorge to the United States the gross receipts she has obtained for the preparation of federal tax returns making grossly incompetent, negligent, reckless, and/or fraudulent claims.

AUTHORIZATION

3. This action is authorized and requested by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and is commenced at the direction of the Attorney General of the United States under 26 U.S.C. § 7401.

JURISDICTION AND VENUE

4. This Court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1340 and 1345.

5. Venue is proper in this Court pursuant to 26 U.S.C. §§ 7407(a), 7408(a), and 28 U.S.C. § 1391, because Bernard prepares tax returns within this judicial district and a substantial part of the events giving rise to this claim occurred within this judicial district.

DEFENDANT

6. Jessyca Bernard has also been known as Jessyca Winnifer Jean-Baptiste and Jessyca St. Jean.

7. Bernard has worked as a paid tax preparer since at least 2012 when she started working as a paid return preparer at Instant Tax Service. Bernard opened her own business, Proper Taxes, Inc., in 2013 after Instant Tax Service was permanently enjoined from tax preparation. Bernard resides in Lauderhill, Florida.

8. Bernard has attended Miami Dade College and Broward College, but has not completed a degree. Bernard holds no tax-related professional certifications. Bernard learned to prepare returns while working at Instant Tax Service.

9. Bernard obtained Preparer Tax Identification Number (“PTIN”) P01224616 and Electronic Filing Information Number (“EFIN”) 609366 from the IRS.

10. Bernard filed a certificate incorporating Proper Taxes, Inc. with the state of Florida on December 3, 2012. Its current address on file with the Florida Department of State is Bernard’s former home address of 7972 Venetian Street, Miramar, FL 33023. During 2017, Bernard operated Proper Taxes, Inc. at 828 NW 183 Street, Miami Gardens, Florida 33169.

11. The majority of Bernard’s customers pay her fees by having it deducted from the refunds they claim on returns she or her staff prepare. The customer would complete paperwork to have the refund deposited into a temporary bank account created by a ‘bank product’ provider. Bernard’s fee is then sent to her and the remainder to Bernard’s customer. Bernard also offered some customers loans. She would write the customer a check when the tax return was completed and deducted the amount of both the loan and return preparer fee from the refund Bernard claimed on her customer’s behalf.

DEFENDANT’S ACTIVITIES

12. Bernard and/or employees under her supervision prepared and filed 3,744 tax returns between 2013 and 2017. Bernard employs between approximately 5 and 8 return preparers at Proper Taxes, Inc. Not all of these tax return preparers have their own PTIN. All of the returns filed for Bernard’s customers at Proper Taxes, Inc. are filed by Bernard using her EFIN.

13. It is impossible to know the exact number of returns prepared by Bernard because returns filed under Bernard's EFIN do not necessarily reflect an accurate PTIN. According to a former employee of Proper Taxes, Inc., Bernard reviews all of the returns prepared by the employees of Proper Taxes, Inc. and Bernard is the only one who files returns.

14. A review by the IRS of returns filed for Bernard's customers uncovered a high rate of errors. The IRS reviewed 491 tax returns prepared and/or filed by Bernard between 2013 and 2017. Of that number 400 (or over 80%) understated the tax actually owed by the taxpayer or overstated the refund due to the taxpayer.

15. Interviews of Bernard's customers revealed that Bernard purposefully understated the tax that was actually due. Bernard's customers advised the IRS that information on their returns was not provided by them, but rather fabricated by Bernard or return preparers working for her. To protect the identities of those individuals, this complaint refers to each by a number, e.g., Customer 1 (abbreviated C1).

16. One of the schemes Bernard used to understate her customers' tax liabilities is to overstate or fabricate deductions for unreimbursed employee business expenses claimed on Schedule A, filed with the return. In each case, the customer did not know why the item was claimed, did not tell Bernard or her employee they incurred an unreimbursed expense, and did not provide an amount to be claimed as such. For Example, Bernard either prepared or reviewed returns from 2014 and 2015 that claimed:

- (a) unreimbursed expenses for uniforms allegedly required to be worn at work by C1, C3, and C4. However, C1 did not wear a uniform to work, and the employers for C3 and C4 provided their uniforms;

- (b) “utilities” as employee business expenses of C1 and C6 when no such expenses were incurred;
- (c) “electronics” as employee business expenses of C1, C2, C4, and C5 even though none had purchased any electronics for use at work;
- (d) “Medical Expenses” or “Health Care” as employee business expenses of C1, C3, C5, and C6 when none were incurred for work; and
- (e) expenses for meals and entertainment for C1, C2, C3, C4, C5, and C6 when none had incurred such expenses.
- (f) All of these deductions were fabricated by Bernard or a return preparer that worked under her supervision.

17. Bernard and her employees also understate her customers’ tax liabilities or overstate the refund claimed on returns they prepare by falsely claiming that customers use their personal vehicles for business purposes, or by inflating the amount the customers are entitled to deduct for business use. Bernard prepared 2014 and/or 2015 tax returns for C1, C4, C5, and C6 that claimed business miles when they only drove their vehicles to commute to and from work, which is not deductible.

18. Another way Bernard understates her customers’ tax liabilities is by fabricating or inflating losses claimed on a Schedule C–Profit or Loss from Business. C1, C2, C3, and C4 are all wage earners who performed side work to earn extra money. Bernard or an employee acting at her direction included with their returns a Schedule C for their purported side business. In each case described below, the customer did not know how Bernard or her employee arrived at the amounts for the expenses claimed on the Schedule C filed with the return and stated the expenses claimed were either too high or completely fabricated

(a) C1 sells real estate. Bernard prepared C1's 2015 tax return that claimed a \$16,711 loss for C1's real estate business. This included expenses of over \$5,200 for supplies and electronics that C1 did not purchase, as well as over \$11,000 for C1's car that was purchased for personal use.

(b) C2 also sells real estate. Bernard prepared or filed C2's tax returns that claimed a fabricated 2015 loss of over \$27,000, based upon fictitious expenditures for supplies, utilities, and medical expenses and a 2014 loss exceeding \$22,000 based upon similarly fabricated items.

(c) C3 cuts hair to make extra money. Bernard prepared or filed tax returns that claimed a loss of over \$32,000 for this side business. The Schedule C that accompanied C3's return included falsified expenses of \$4,088 for contract labor; \$6,607 for rent of vehicles and machinery; and \$11,682 for repairs and maintenance.

(d) C4 washed cars on weekends for extra money. Bernard prepared or filed tax returns for C4 that claimed fabricated losses of over \$11,000 for 2015 and over \$22,000 for 2014. The Schedule C prepared by or at Bernard's direction for this non-existent business reported expenses of over \$8,000 for supplies and \$7,700 for equipment rental that C4 did not incur.

19. The inflated and fabricated losses claimed on the tax returns that Bernard prepared and/or filed not only, improperly reduced the taxable income shown on her customers' returns—they brought many customers' incomes into the range that qualifies for the Earned Income Tax Credit (EITC).

(a) The EITC is a benefit for working taxpayers with low to moderate income. The amount of EITC for which taxpayers may qualify depends upon several factors including the taxpayer's filing status, number of dependents, and amount of "earned income." The amount of EITC increases in relation to the taxpayer's "earned income" to a certain threshold, over which the taxpayer becomes ineligible to claim the credit.

(b) One way unscrupulous return preparers manipulate earned income is by fabricating losses that lower their customers' earned income in order to claim more of the EITC than the customer is entitled.

(c) To illustrate, C4 did not qualify for the EITC in 2014 or 2015 because his income was too high. Bernard filed returns that claimed fabricated Schedule C losses that reduced C4's income to a range that 'qualified' him for EITC of \$3,305 in 2014 and \$1,591 in 2015.

20. Another of Bernard's abusive schemes is claiming bogus American Opportunity Tax Credits (AOTC). This is a credit for qualified education expenses of eligible students for the first four years of higher education. The AOTC reduces the amount of tax reported by the taxpayer on a dollar for dollar basis and is refundable (up to \$1,000) to the taxpayer if the amount of the credit exceeds the tax shown due. The educational institution provides the taxpayer and the IRS with a Form 1098-T that reports the qualified expenses.

(a) Bernard prepared and/or filed 2014 tax returns for C3 and C4 that claimed American Opportunity Tax Credits. C3 told Bernard that she graduated in 2011 and had not been in college since. C4 did not attend college. Neither taxpayer told

Bernard they incurred qualified expense or provided Bernard with the required Form 1098–T to support the AOTCs that Bernard claimed on their returns.

(b) In those instances where Bernard’s customers received a Form 1098–T, the expense amount Bernard claimed often exceeded the amount reported on the form provided to the taxpayer. The total overstatements claimed on tax returns filed by Bernard for 2013–2015 are illustrated on the table below:

Year	No. of Returns with overstatements	Total Amount Overstated
2013	219	\$348,543
2014	90	\$143,131
2015	47	\$77,417
Total	356	\$569,091

(c) According to one of Bernard’s former employees, she told him to always claim \$4,000 in education expenses, regardless of whether the taxpayer incurred qualified expenses in that amount.

21. The effect of these schemes was to understate the tax liabilities and/or overstate the refunds claimed on the returns Bernard prepared/filed for her customers. The fabricated deductions Bernard claims on Schedule A and/or fabricated expenses on Schedule C reduce the amount of taxable income reported by her customers. By falsely claiming American Opportunity Credits or Earned Income Tax Credits for which they did not qualify, Bernard and those acting at her direction overstate the refund to which her customers are entitled.

22. Bernard’s schemes were not limited to the items claimed on the return. She often prepared and/or filed tax returns that did not accurately identify the return preparer, as required by 26 U.S.C. § 6109(a)(4). For example:

- (a) C1 stated that Bernard prepared both C1's 2014 and 2015 tax returns even though the returns list someone else as the preparer.
- (b) C5 stated that Bernard prepared C5's 2014 tax return even though it lists another person as the preparer.
- (c) A former employee of Bernard's stated to the IRS that Bernard employs between 5 and 8 return preparers but that only 2 had PTINs assigned by the IRS.
- (d) The same former employee stated that Bernard was the only person in the office who filed returns.
- (e) In 2016 and 2017 Bernard used a PTIN that transposed two digits of her PTIN, making it appear that an unrelated party was filing returns under Bernard's EFIN.

23. Additionally, an IRS review of customer files maintained by Bernard indicate that she failed to exercise due diligence in determining her customers' eligibility to claim AOTC and EITC as required by 26 U.S.C. § 6695(g) and 26 C.F.R. § 1.6695-2T. These requirements include completion of Form 8867 based on information provided by the taxpayer; completion of the worksheet prescribed by the IRS for each credit or other tangible evidence documenting the method and information used to make the computations; the tax return preparer must not have reason to know the that the amount of credit or refund is incorrect; the tax return preparer must make reasonable inquiries if the information appears incorrect or incomplete; and the return preparer must retain the records used to make these determinations. Of the files reviewed:

- (a) None contained birth certificates and only a few contained SSN cards for dependents to document eligibility for the EITC;

- (b) Most files contained paystubs rather than Forms W-2, and the amounts claimed as wages did not match independent W-2 filings;
- (c) Many of the returns were prepared in December before it is possible for Bernard to obtain accurate information for the entire tax year;
- (d) None contained Forms 1098-T to document eligibility for the AOTC.

HARM TO THE UNITED STATES

24. Bernard's pattern of preparing returns that understate her customers' taxes and/or overstate their refunds, through the schemes described above, has resulted in the loss of significant federal tax revenue.

25. In many instances, Bernard's understatement of her customers' liabilities and her other negligent, reckless, or fraudulent practices caused the United States to issue refunds that the customers were not entitled to receive. In many cases, these refunds included tax credits such as the AOTC or EITC for which the taxpayer did not actually qualify.

26. Based on the returns it has examined, the IRS estimates that the United States has lost millions of dollars in tax revenue from Bernard's consistent understatement of liabilities and/or overstatement of refunds. In addition, the United States has had to bear the substantial cost of examining the returns Bernard filed and collecting the understated liabilities and overstated refunds from her customers.

27. In addition to the direct harm caused by preparing tax returns that understate customers' tax liabilities and/or overstate their refunds, Bernard's activities undermine confidence in the federal tax system. Bernard's activities also encourage noncompliance with the internal revenue laws by failing to confirm with her customers that their returns were honest and accurately reflected the information they provided.

28. Similarly, Bernard's improper use of the EITC undermines public confidence in a statutory credit meant to encourage low-income workers with young children to maintain employment, and Bernard's improper use of the AOTC undermines public confidence in a statutory credit.

**COUNT I: INJUNCTION UNDER 26 U.S.C. § 7407
FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. §§ 6694 AND 6695**

29. The United States incorporate by reference the allegations in paragraphs 1 through 28.

30. Section 7407 of the Internal Revenue Code authorizes a district court to enjoin a person who is a tax return preparer from engaging in certain conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, inter alia, the following:

(a) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(a), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to an unreasonable position that the preparer knew or should have known was unreasonable;

(b) Engaging in conduct subject to penalty under 26 U.S.C. § 6694(b), which penalizes a tax return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund due to willful or reckless conduct;

(c) Engaging in conduct subject to penalty under 26 U.S.C. § 6695(g), which penalizes a tax return preparer who does not exercise due diligence in determining

eligibility for Earned Income Tax Credits and, as of 2016, for American Opportunity Tax Credits and/or child tax credits;

(d) Engaging in conduct subject to penalty under 26 U.S.C. § 6695(c), which penalizes a tax return preparer who fails to furnish their identifying number as required under 26 U.S.C. § 6109(a).

(e) Engaging in any other fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

31. In order for a court to issue such an injunction, the court must find that:

(a) The tax return preparer engaged in the prohibited conduct; and

(b) Injunctive relief is appropriate to prevent the recurrence of such conduct.

32. If a tax return preparer's conduct is continual or repeated and the court finds that a narrower injunction would not be sufficient to prevent the preparer's interference with the proper administration of the internal revenue laws, the court may permanently enjoin the person from acting as a tax return preparer. *See* 26 U.S.C. § 7407(b).

33. Bernard has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694 by preparing returns that understate her customers' tax liabilities and overstate their refunds. As described above, Bernard and tax return preparers under her supervision have prepared returns that claim deductions for expenses that were not incurred by the taxpayers and credits to which the taxpayers are not entitled. Bernard has done so with the knowledge that the positions taken on the returns were unreasonable and lacked substantial authority. Bernard has thus engaged in conduct subject to penalty under 26 U.S.C. § 6694(a).

34. Additionally, Bernard has engaged in conduct subject to penalty under 26 U.S.C. § 6694(b) by willfully understating customers' liabilities and acting with a reckless and intentional disregard of rules and regulations.

35. Bernard has also engaged in conduct subject to penalty under 26 U.S.C. § 6695(g) by repeatedly failing to exercise due diligence in determining the eligibility of their customers to claim EITC and AOTC.

36. Bernard has also engaged in conduct subject to penalty under 26 U.S.C. § 6695(c) by repeatedly filing tax returns with incorrect identifying numbers.

37. Bernard's conduct substantially interferes with the administration of the internal revenue laws. Injunctive relief is necessary to prevent this misconduct because, absent an injunction, Bernard is likely to continue preparing false federal income tax returns.

38. A narrower injunction would be insufficient to prevent Bernard's interference with the administration of the internal revenue laws. Bernard prepares returns understating the filers' liabilities through multiple schemes that report false information on her customers' tax returns. In addition, the IRS may not yet have identified all of the schemes Bernard uses to understate liabilities. Failure to permanently enjoin Bernard will require the IRS to spend additional resources to uncover all of their future schemes. The harm resulting from these schemes includes both the expenditure of these resources and the revenue loss caused by the improper deductions and credits Bernard claims on returns she and her employees prepare. Accordingly, only a permanent injunction is sufficient to prevent future harm. Bernard should be permanently enjoined from acting as a tax return preparer or owning or operating a business involved in tax preparation.

**COUNT II: INJUNCTION UNDER 26 U.S.C. § 7408
FOR CONDUCT SUBJECT TO PENALTY UNDER 26 U.S.C. § 6701**

39. The United States incorporates by reference the allegations contained in paragraphs 1 through 28.

40. Section 7408 of the Internal Revenue Code authorizes a district court to enjoin any person from engaging in conduct subject to penalty under 26 U.S.C. § 6701, which penalizes a person who aids or assists in the preparation of tax returns that the person knows will result in an understatement of tax liability.

41. Bernard has engaged in conduct subject to penalty under 26 U.S.C. § 6701 by preparing income tax returns that claim credits and deductions that they knew to be improper, false, and/or inflated.

42. Bernard's repeated actions fall within 26 U.S.C. § 7408, and injunctive relief is appropriate to prevent recurrence of this conduct.

**COUNT III: INJUNCTION UNDER 26 U.S.C. § 7402 FOR UNLAWFUL
INTERFERENCE WITH THE ENFORCEMENT OF INTERNAL REVENUE LAWS**

43. The United States incorporates by reference the allegations contained in paragraphs 1 through 28.

44. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

45. Bernard has repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of the internal revenue laws.

46. If Bernard continues to act as a tax return preparer or supervise tax return preparers, her conduct will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

47. Bernard's conduct has caused and will continue to cause substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Moreover, unless Bernard is enjoined from preparing returns and supervising return preparers, the IRS will have to devote substantial and unrecoverable time and resources auditing their customers individually to detect understated liabilities and overstated refund claims.

48. The detection and audit of erroneous tax credits and deductions claimed on returns prepared by Bernard and her employees would be a significant burden on IRS resources.

COUNT IV: DISGORGEMENT UNDER 26 U.S.C. § 7402

49. The United States incorporates by reference the allegations contained in paragraphs 1 through 28.

50. Section 7402(a) of the Internal Revenue Code authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of the internal revenue laws.

51. Bernard's conduct substantially interferes with the enforcement of the internal revenue laws. Specifically, Bernard has caused the United States to issue tax refunds to individuals not entitled to receive them. Without Bernard's conduct, the United States would not have issued these bogus refunds.

52. Bernard has unjustly profited from her misconduct at the expense of the United States. In particular, she frequently subtracted her fees from her customers' improper refunds.

53. Bernard is not entitled to these ill-gotten gains. Using its broad authority under § 7402(a), the Court should enter an order requiring Bernard to disgorge to the United States the gross receipts (in the form of fees subtracted from customers' tax refunds) she has obtained for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims.

RELIEF REQUESTED

Plaintiff, the United States of America, respectfully prays for the following:

A. That the Court find that Bernard has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct;

B. That the Court find that Bernard has repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent recurrence of that conduct;

C. That the Court find that Bernard has repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws and that injunctive relief is appropriate under 26 U.S.C. § 7402(a) to prevent recurrence of that conduct;

D. That the Court enter a permanent injunction prohibiting Bernard and any other persons working in concert or participation with her from directly or indirectly:

(1) 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;

(2) Transferring, selling, or assigning their customer lists and/or other customer information;

(3) Engaging in activity subject to penalty under 26 U.S.C. §§ 6694, 6695, and/or 6701;

(4) Engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

E. That the Court enter an injunction requiring Bernard, at her own expense:

(1) To send by certified mail, return receipt requested, a copy of the final injunction entered against her in this action, as well as a copy of the Complaint setting forth the allegations as to how Bernard negligently, recklessly, or fraudulently prepared federal income tax returns, to each person for whom Bernard or her employees prepared federal income tax returns or any other federal tax forms after January 1, 2013;

(2) To turn over to the United States copies of all returns and claims for refund that Bernard or her employees prepared after January 1, 2013;

(3) To surrender to the Secretary of the Treasury or his delegate any and all PTINs held by, assigned to, or used by Bernard pursuant to 26 U.S.C. § 6109, and the EFINs held by, assigned to, or used by Bernard;

(4) To prominently post a copy of the injunction in Bernard's place of business where tax returns were prepared by Bernard or her employees;

(5) To deliver a copy of the injunction to Bernard's employees, contractors, and vendors;

(6) To file a sworn statement with the Court evidencing Bernard's compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action; and

(7) To keep records of Bernard's compliance with the foregoing directives, which may be produced to the Court, if requested, or the United States pursuant to paragraph G, *infra*;

F. That the Court enter an order, pursuant to 26 U.S.C. § 7402(a), requiring Bernard to disgorge to the United States the gross receipts (the amount of which is to be determined by the Court) that Bernard has obtained (in the form of fees subtracted from customers' tax refunds) for the preparation of federal tax returns that make grossly incompetent, negligent, reckless, and/or fraudulent claims.

G. That the Court enter an order allowing the United States to monitor Bernard's compliance with the injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

H. That the Court grant the United States such other and further relief as the Court deems appropriate.

Dated: March 13, 2018

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By:

/s/ John P. Nasta
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United States Attorney

JS 44 (Rev. 06/17) FLSD Revised 06/01/2017

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM) NOTICE: Attorneys MUST Indicate All Re-filed Cases Below.

I. (a) PLAINTIFFS United States of America

DEFENDANTS Jessyca Bernard

(b) County of Residence of First Listed Plaintiff (EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Broward (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

(c) Attorneys (Firm Name, Address, and Telephone Number) John P. Nasta, US Dept. of Justice-Tax Division PO Box 14198, Washington, DC 20044 (202) 307-6560

Attorneys (If Known) Steven N. Klitzner (305) 682-1118 2627 N.E. Ives Dairy Road, North Miami Beach, FL 33180

(d) Check County Where Action Arose [X] MIAMI-DADE [] MONROE [] BROWARD [] PALM BEACH [] MARTIN [] ST. LUCIE [] INDIAN RIVER [] OKEECHOBEE [] HIGHLANDS

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- [X] 1 U.S. Government Plaintiff Federal Question (U.S. Government Not a Party)
[] 2 U.S. Government Defendant Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- Citizen of This State [] PTF [] DEF
Citizen of Another State [] PTF [] DEF
Citizen or Subject of a Foreign Country [] PTF [] DEF

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT, REAL PROPERTY, TORTS, CIVIL RIGHTS, PRISONER PETITIONS, FORFEITURE/PENALTY, LABOR, IMMIGRATION, BANKRUPTCY, SOCIAL SECURITY, FEDERAL TAX SUITS, OTHER STATUTES

V. ORIGIN (Place an "X" in One Box Only)

- [X] 1 Original Proceeding [] 2 Removed from State Court [] 3 Re-filed (See VI below) [] 4 Reinstated or Reopened [] 5 Transferred from another district (specify) [] 6 Multidistrict Litigation Transfer [] 7 Appeal to District Judge from Magistrate Judgment [] 8 Multidistrict Litigation - Direct File [] 9 Remanded from Appellate Court

VI. RELATED/RE-FILED CASE(S) (See instructions): a) Re-filed Case [] YES [X] NO b) Related Cases [] YES [X] NO JUDGE: DOCKET NUMBER:

VII. CAUSE OF ACTION Action to Enjoin Tax Return Preparer under 26 U.S.C. 7402 Cite the U.S. Civil Statute under which you are filing and Write a Brief Statement of Cause (Do not cite jurisdictional statutes unless diversity)

LENGTH OF TRIAL via days estimated (for both sides to try entire case)

VIII. REQUESTED IN COMPLAINT: CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMANDS CHECK YES only if demanded in complaint JURY DEMAND: [] Yes [X] No

ABOVE INFORMATION IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE DATE March 13, 2018 SIGNATURE OF ATTORNEY OF RECORD

Handwritten signature of John P. Nasta

FOR OFFICE USE ONLY RECEIPT # AMOUNT IFP JUDGE MAG JUDGE

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Southern District of Florida

United States of America

Plaintiff(s)

v.

Jessyca Bernard

Defendant(s)

Civil Action No. 1:18-cv-20947

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) Jessyca Bernard
5220 NW 23 Street
Lauderhill, FL 33313

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

John P. Nasta
Trial Attorney
U.S. Department of Justice
Tax Division, Civil Trial Section-Southern Region
P.O. Box 14198
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date:

Signature of Clerk or Deputy Clerk

Civil Action No. 1:18-cv-20947

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* _____
was received by me on *(date)* _____.

I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____; or

I left the summons at the individual's residence or usual place of abode with
(name) _____, a person of suitable age and discretion who resides there,
on *(date)* _____, and mailed a copy to the individual's last known address; or

I served the summons on *(name of individual)* _____, who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____; or

I returned the summons unexecuted because _____; or

Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ 0.00 _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: