

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**Case No: 6:14-cv-1537-Orl-22TBS**

**JEAN R. DEMESMIN, individually and  
d/b/a LBS TAX SERVICES, BE PROUD  
FASHIONS LLC, BPTS, LLC, and  
JDTR, LLC; and TONYA CHAMBERS  
a/k/a TONYA RIVERA, individually and  
d/b/a LBS TAX SERVICES, BPTS TAX  
SERVICES, BPTS LLC, TAXES DONE  
RIGHT, LLC, and TONYA RIVERA,  
LLC,**

**Defendants.**

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**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AND DISGORGEMENT  
AGAINST TONYA CHAMBERS**

Now before the Court is the Stipulation for Entry of Order and Judgment of Permanent Injunction and Disgorgement against Tonya Chambers (Doc. No. 86). Pursuant to the terms of the Stipulation for Entry of an Order and Judgment of Permanent Injunction and Disgorgement against Tonya Chambers,

**IT IS HEREBY ORDERED** that Tonya Chambers, and all those in active concert or participation with her, is permanently enjoined pursuant to Internal Revenue Code (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than herself;
- (2) preparing or assisting in preparing federal tax returns that she knows or reasonably should have known would result in an understatement of tax

liability or the overstatement of federal tax refund(s) as penalized by I.R.C. § 6694;

- (3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business;
- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
- (6) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), shall immediately and permanently close all tax return preparation stores that she owns directly or through BPTS, LLC, Taxes Done Right, LLC, and Tonya Rivera, LLC, or any other entity, whether those stores do business as BPTS Tax Services, BPTS, LLC, Taxes Done Right, LLC, Tonya Rivera, LLC, or under any other name, and shall not thereafter re-open any tax return preparation store(s) or open any new tax return preparation store(s).

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), is prohibited, either directly or through BPTS, LLC, Taxes Done Right, LLC, Tonya Rivera, LLC, or any other entity, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to BPTS Tax Services, BPTS, LLC, Taxes Done Right, LLC, Tonya Rivera, LLC, or any other tax return preparation business to which she or any entity under her control is a party.

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), is prohibited from: (1) selling to any individual or entity a list of customers or any other information pertaining to customers for whom BPTS Tax Services, BPTS, LLC, Taxes Done Right, LLC or any other business or name through which Tonya Chambers or those acting at her direction have at any time since 2011 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, General Sales Manager, District Sales Manager, manager, tax return preparer, employee, or independent contractor of Tonya Chambers, BPTS, LLC, Taxes Done Right LLC, or any other business through which Tonya Chambers prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other information pertaining to customers for whom Tonya Chambers, BPTS Tax Services, BPTS, LLC, Taxes Done Right LLC, or any other business or name through which Tonya Chambers or those acting at her direction have at any time since 2011 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to BPTS Tax Services, BPTS, LLC, Taxes Done Right LLC, or any other business or name through which Tonya Chambers or those acting at her direction have at any time since 2011 prepared a tax return.

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), shall produce to counsel for the United States, within 30 days of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Tonya Chambers and LBS Tax Services and BPTS Tax Services stores owned or managed by Tonya Chambers, BPTS, LLC, Taxes Done Right, LLC, or Tonya Rivera, LLC prepared federal tax returns or claims for a refund for tax years beginning in 2011 and continuing through this litigation. To the extent that Tonya Chambers has produced this information to the United States in discovery in this case, she does not need to produce it again.

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), shall produce to counsel for the United States, within 30 days of the date of this Order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of BPTS, LLC, Taxes Done Right, LLC, and LBS Tax Services and BPTS Tax Services stores owned or managed by Tonya Chambers, BPTS, LLC, Taxes Done Right, LLC, or Tonya Rivera, LLC from 2011 to the present. To the extent that Tonya Chambers has produced this information to the United States in discovery in this case, she does not need to produce it again.

**IT IS FURTHER ORDERED** that Tonya Chambers, pursuant to 26 U.S.C. § 7402(a), shall, within 15 days of this Order, provide a copy of this Order, by email or other means, to all principals, officers, managers, franchisees, employees, and independent contractors of BPTS Tax Services, BPTS, LLC, Taxes Done Right, LLC, and Tonya Rivera, LLC, and provide to counsel for the United States, within 30 days of this Order, a list identifying the principals, officers, managers, franchisees, employees, and independent contractors to whom Tonya Chambers provided a copy of this Order.

**IT IS FURTHER ORDERED** that Judgment is awarded against Tonya Chambers and in favor of the United States of America in the amount of \$500,000 for the government's disgorgement claim against Chambers. The Clerk is **DIRECTED** to enter Judgment for the Plaintiff, the United States of America.

**IT IS FURTHER ORDERED** that the Court shall retain jurisdiction to enforce this Order and Judgment of Permanent Injunction and Disgorgement Against Tonya Chambers and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure Tonya Chambers' compliance with the permanent injunction

entered against her.

**DONE** and **ORDERED** in Chambers, in Orlando, Florida on November 16, 2016.

  
ANNE C. CONWAY  
United States District Judge

Copies furnished to:

Counsel of Record  
Unrepresented Parties