

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

|                             |   |
|-----------------------------|---|
| UNITED STATES OF AMERICA,   | ) |
|                             | ) |
| Plaintiff,                  | ) |
|                             | ) |
| v.                          | ) |
|                             | ) |
| ROSE ANDREE CHERY, and      | ) |
| BRILLANT STAR HEALTH CARE & | ) |
| GENERAL SERVICES,           | ) |
|                             | ) |
| Defendants.                 | ) |

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Case No. 15-80517-CIV-Marra

**STIPULATED PERMANENT INJUNCTION AND FINAL JUDGMENT  
AGAINST ROSE ANDREE CHERY AND BRILLANT STAR HEALTH CARE &  
GENERAL SERVICES**

Plaintiff, the United States of America, and Defendants, Rose Andree Chery and Brilliant (sic) Star Health Care & General Services, respectfully move the Court for the entry of this Stipulated Permanent Injunction and Final Judgment, and agree and stipulate as follows:

1. The United States has filed a Complaint for Permanent Injunction under 26 U.S.C. §§ 7401, 7402, 7407, and 7408 against Rose Andree Chery and Brilliant Star Health Care & General Services ("Defendants").
2. Defendants do not admit the allegations in the Complaint, except that they admit that this Court has jurisdiction over them and over the subject matter of this action. Defendants voluntarily agree that a Stipulated Permanent Injunction and Final Judgment pursuant to the terms in this stipulation should be entered.
3. The Parties stipulate to resolve this matter through a Stipulated Permanent Injunction and Final Judgment.

4. Defendants waive the entry of findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65, consent to the entry of a judgment of permanent injunction, and agree to be bound by its terms. Defendants understand that the permanent injunction will constitute the final judgment in this matter and waive the right to appeal from that judgment, and agree that they will bear their respective costs, including any attorneys' fees or other expenses of this litigation.

5. Defendants acknowledge that entry of a Stipulated Permanent Injunction and Final Judgment resolves only this civil injunction action, and neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against them for asserted violations of the Internal Revenue Code, nor precludes Defendants from contesting any such assessments.

6. Defendants consent to the entry of an Stipulated Permanent Injunction and Final Judgment without further notice and agree that this Court shall retain jurisdiction over them for the purpose implementing and enforcing the Stipulated Permanent Injunction and Final Judgment. Defendants understand that, if they violate this injunction, they may be subject to civil or criminal sanctions.

7. The United States may conduct post-judgment discovery, in accordance with the Federal Rules of Civil Procedure, for the purpose of monitoring good faith compliance with the injunction.

8. On the above basis, and subject to the mutual protections herein, defendants consent to the entry of this Stipulated Permanent Injunction and Final Judgment, as follows:

**ORDER**

**IT IS HEREBY ORDERED** pursuant to I.R.C. § 7402, 7407, and 7408 that defendants Rose Andree Chery, Brilliant Star Health Care & General Services, and their representatives, agents, servants, employees, attorneys, independent contractors, and anyone in active concert or participation with them are **HEREBY PERMANENTLY ENJOINED** under 26 U.S.C. §§ 7402, 7407 and 7408 from directly or indirectly, by use of any means or instrumentalities:

A. Acting as federal tax return preparers, assisting in, advising with respect to, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms including electronically submitted tax returns or tax-related documents for any person or entity other themselves (or, in the case of Rose Andree Chery, for herself and her spouse, if filing a joint federal income tax return);

B. Preparing or filing, or assisting in the preparation or filing of tax returns or other related tax forms or documents for others;

C. Appearing as a representative on behalf of any person or entity before the IRS;

D. Owning, managing, controlling, working for, profiting from, or volunteering for a tax return preparation business;

E. Seeking permission or authorization (or helping or soliciting others to seek permission or authorization) to file tax returns with an IRS Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN), or any other IRS service or program by which one prepares or files tax returns;

F. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any PTIN(s) and EFIN(s);

G. Aiding or assisting, or procuring or advising with respect to the preparation or presentation of any part of a federal tax return or other related document that they know, or have reason to believe, that the portion of the document or the document will result in an understatement of another person's tax liability if used in connection with a material matter under the internal revenue laws, as penalized by I.R.C. § 6701;

H. Engaging in conduct subject to penalty under I.R.C. §§ 6694 or 6695, including, but not limited to, preparing and assisting in the preparation of tax returns that understate tax liabilities that defendants know, or reasonably should know, are based on unreasonable, frivolous, or reckless position;

I. Engaging in conduct subject to penalty under I.R.C. § 6695(g), including failing to exercise diligence in determining eligibility for the earned income tax credit;

J. Engaging in conduct designed to, or having the effect of, obstructing or delaying an IRS investigation or audit;

K. Owning, operating, managing, working in, controlling, licensing, consulting with or franchising a tax return preparation business;

L. Training, instructing, teaching, and providing direction pertaining to the preparation of federal tax returns;

M. Engaging in any other activity subject to penalty under I.R.C. §§ 6694, 6695 and/or 6701, or any other provision in the Internal Revenue Code; and

N. Substantially interfering with the proper administration and enforcement of the internal revenue laws;

**IT IS FURTHER ORDERED** that Rose Andree Chery and Brilliant Star Health Care & General Services shall surrender any existing PTIN(s) or EFIN(s) registered in their names or in any names used for any purposed by them;

**IT IS FURTHER ORDERED** that the United States will be allowed full post-judgment discovery to monitor compliance with the injunction; and

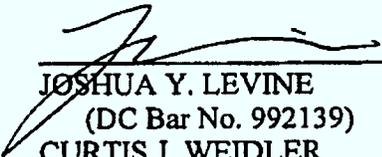
**IT IS FURTHER ORDERED** that the Court will retain jurisdiction over this action for purpose of implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

THE CLERK SHALL CLOSE THIS CASE. <sup>KA</sup>

Agreed to by:

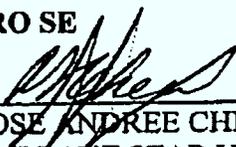
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*Defendant*

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ROSE ANDREE CHERY  
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GENERAL SERVICES  
1211 S. Military Trail  
Boynton Beach, FL 33436  
*Registered Agent for Brilliant Star Health  
Care & General Services*

PRO SE

APRIL 22, 2015  
\_\_\_\_\_  
DATE

  
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UNITED STATES DISTRICT JUDGE  
*KENNETH A. MARCA*