

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

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 2 : 15 - CV - 14367 - KAM
)	
v.)	
)	
JEAN PEDRO JEAN BAPTISTE,)	
)	
Defendant.)	
_____)	

**STIPULATED PERMANENT INJUNCTION AND FINAL JUDGMENT
AGAINST JEAN PEDRO JEAN BAPTISTE**

Plaintiff, the United States of America, and Defendant, Jean Pedro Jean Baptiste, have moved 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 Jean Pedro Jean Baptiste.
2. Defendant does not admit the allegations in the Complaint, except that he admits that this Court has jurisdiction over him and over the subject matter of this action. Defendant voluntarily agrees 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. The Parties agree that the purpose of entering into this Stipulated Permanent Injunction and Final judgment is to prevent Baptiste and his agents, servants, employees,

independent contractors, and anyone in active concert or participation with him from violating the internal revenue laws in the future.

5. Defendant waives the entry of further findings of fact and conclusions of law under Federal Rules of Civil Procedure 52 and 65, consents to the entry of a judgment of permanent injunction, and agrees to be bound by its terms. Defendant understands that the permanent injunction will constitute the final judgment in this matter and waives the right to appeal from that judgment, and agrees that he will bear his respective costs, including any attorneys' fees or other expenses of this litigation.

6. Defendant acknowledges 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 him for asserted violations of the Internal Revenue Code, nor precludes Defendant from contesting any such assessments.

7. Defendant consents to the entry of an Stipulated Permanent Injunction and Final Judgment without further notice and agrees that this Court shall retain jurisdiction over him for the purpose of implementing and enforcing the Stipulated Permanent Injunction and Final Judgment. Defendant understands that, if he violates this injunction, he may be subject to civil or criminal sanctions.

8. 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.

9. On the above basis, and subject to the mutual protections herein, Defendant consents 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 defendant Jean Pedro Jean Baptiste, and his agents, servants, employees, independent contractors, and anyone in active concert or participation with him 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 tax 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 Jean Pedro Jean Baptiste, for him and his 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 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. *Ka*

Agreed to by:

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United States Attorney

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Acting Assistant Attorney General



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10/26/15
DATE


UNITED STATES DISTRICT JUDGE