

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 24-cv-60946-ALTMAN/Strauss

UNITED STATES OF AMERICA,

*Plaintiff,*

*v.*

NAPOLEON TABOT,

*Defendant.*

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**ORDER GRANTING MOTION FOR PERMANENT INJUNCTION**

The parties have filed a Joint Motion for Entry of Permanent Injunction by Consent (the “Motion”) [ECF No. 11]. After careful review, the Motion is hereby **GRANTED** as follows:

A. Pursuant to 26 U.S.C. § 7402(a), the Defendant, Napoleon Tabot, is **PERMANENTLY ENJOINED** 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 himself;
2. Filing, assisting in the filing of, or directing the filing 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 himself;
3. Owning, managing, assisting, or working at a business that prepares or assists in the preparation of tax returns, amended returns, or other tax-related documents or forms, including any electronically submitted tax returns or tax-related documents;

4. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
  5. Training, advising, counselling, instructing, or teaching anyone about the preparation of federal tax returns;
  6. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
- B. The United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction.
- C. This Court will retain jurisdiction over this action for purposes of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.
- D. The Clerk of Court is directed to **CLOSE** this case. All pending deadlines and hearings are **TERMINATED**, and any pending motions are **DENIED as moot**.

**DONE AND ORDERED** in the Southern District of Florida on June 17, 2024.

A handwritten signature in black ink, appearing to read 'Roy K. Altman', written over a horizontal line.

**ROY K. ALTMAN**  
**UNITED STATES DISTRICT JUDGE**

cc: counsel of record