

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

Case No. 1:18-cv-20947-KMM

UNITED STATES OF AMERICA,

Plaintiff,

v.

JESSYCA BERNARD,

Defendant.

FINAL JUDGMENT OF PERMANENT INJUNCTION

The United States of America and defendant Jessyca Bernard stipulate and agree as follows:

1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 against Jessyca Bernard.
2. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7407.
3. Defendant waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65(d). Defendant admits that she engaged in conduct subject to penalty under 26 U.S.C. §§ 6694; 6695; and/or 6701 and conduct that substantially interferes with the proper administration and enforcement of the tax laws.
4. Defendant further agrees to the entry of the below order for permanent injunction under Fed. R. Civ. P. 65 as a final judgment in this matter.

Accordingly, IT IS HEREBY STIPULATED, ORDERED, AND ADJUDGED pursuant to 26 U.S.C. § 7402(a), 7407, and 7408 that Defendant, individually or doing business as or through any entity, is PERMANENTLY ENJOINED from directly or indirectly:

1. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing 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 Jessyca Bernard;

2. preparing, filing, or assisting in the preparation or filing of, or directing the preparation or filing of, federal tax returns or amended returns that she knows will result in an understatement of tax liability or the overstatement of federal tax refunds;

3. using the Preparer Tax Identification Number (“PTIN”) or Electronic Filing Identification Number (“EFIN”) held by, assigned, or previously used by Defendant or any other PTIN or EFIN;

4. engaging in activity subject to penalty under 26 U.S.C. §§ 6694 and 6695; and

5. engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws;

IT IS FURTHER ORDERED that:

1. Defendant, at her own expense, shall:

- a. send a copy of this Order as well as a copy of the Complaint to each person for whom she prepared federal income tax returns or any other federal tax forms after January 1, 2016. Defendant shall comply with this requirement by sending the documents via email or certified mail;

- b. prominently post a copy of the injunction in her place of business where tax returns were prepared by Defendant and her employees;
- c. post the following sentence in the “About” section of the Facebook page and any other social media platforms used by Proper Taxes, Inc. and any other tax preparation business Defendant currently owns or controls: “Jessyca Bernard has been permanently enjoined from preparing federal tax returns by the United States District Court for the Southern District of Florida. See Court Case No. 1:18-cv-20947-KMM for further information.” Defendant shall not deactivate any such social media accounts for at least one year after entry of this Order; and
- d. turn over to the United States a list with the name, address, telephone number, email address, and social security number or other taxpayer identification number of all customers for whom she prepared returns after January 1, 2016, to the extent that this information is in her possession, custody, or control or in the possession, custody, or control of her agent or anyone acting on her behalf.

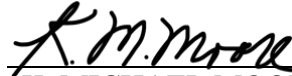
2. Defendant shall file a sworn statement with the Court evidencing her compliance with the foregoing directives described in paragraphs 3(a)–(e) within forty-five days of entry of this Order.

3. The United States is authorized to immediately revoke all PTINs and EFINs assigned to Defendant.

4. The United States is entitled to conduct post-judgment discovery to monitor Defendant’s compliance with the terms of any permanent injunction entered against her.

In the light of the foregoing, the Clerk of Court is instructed to CLOSE this case. The Court retains jurisdiction to enforce the injunction. All pending motions, if any, are DENIED AS MOOT.

DONE AND ORDERED in Chambers at Miami, Florida, this 25th day of June, 2018.

A handwritten signature in black ink, appearing to read "K. M. Moore", is written over a horizontal line.

K. MICHAEL MOORE
CHIEF UNITED STATES DISTRICT JUDGE

c: All counsel of record