

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 17-60246-CIV-ALTONAGA/O'Sullivan

UNITED STATES OF AMERICA,

Plaintiff,

v.

FRANTZ PETIT-DOS, *et al.*,

Defendants.

**FINAL JUDGMENT OF PERMANENT INJUNCTION
AGAINST ALL DEFENDANTS
SUBMITTED BY STIPULATION AND CONSENT**

THIS CAUSE came before the Court on the Joint Motion for Entry of Final Judgment of Permanent Injunction [ECF No. 29], filed March 21, 2017. Plaintiff, the United States of America; and Defendants, Frantz Petit-Dos, Luczor Fertilien, David Joseph, and Aleluya Universal Accounting Services Inc.; stipulate and agree as follows:

1. The United States of America filed a complaint for permanent injunction under 26 U.S.C. sections 7402(a), 7407 and 7408 against Defendants.
2. Defendants admit, for purposes of this injunction, the Court has jurisdiction pursuant to 28 U.S.C. sections 1340 and 1345, and 26 U.S.C. sections 7402(a) and 7407.
3. Defendants, without admitting any of the allegations of the Complaint, waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consent to the entry of this permanent injunction, and agree to be bound by its terms.
4. Defendants agree and consent, without further proceedings, to the immediate revocation of any Preparer Tax Identification Numbers (PTINs) that are held by, or assigned to

Defendants under 26 U.S.C. section 6109, and the Electronic Filing Identification Numbers (EFINs) held by or assigned to Defendants.

5. Defendants further understand and agree that:

- a. This stipulated order for permanent injunction will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a final judgment in this matter;
- b. Defendants waive the right to appeal from the stipulated order for permanent injunction;
- c. The parties will bear their own costs, including any attorneys' fees or other expenses of this litigation;
- d. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the permanent injunction by stipulation and consent;
- e. If Defendants violate the permanent injunction, they may be subject to civil and criminal sanctions for contempt of court;
- f. Defendants must comply with the specific directives in the permanent injunction order requiring them, as set forth below, to publish the terms of the injunction, and to provide documentation of compliance to the United States;
- g. In addition to the specific directives in the permanent injunction, Defendants have an obligation to preserve all pertinent documents in their possession, including tax returns, informational returns, correspondence, working papers, or any other documents connected to their tax preparation activities, whether stored electronically or on paper, as required by the Internal Revenue Code;

- h. If Defendants sell, assign, or otherwise transfer client lists or their book of business to any third party, they will provide names and addresses of such parties to the United States within five (5) days of such transfer;
- i. The United States may conduct full post-judgment discovery to monitor compliance with the permanent injunction; and
- j. Entry of the permanent injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, except as provided in a separate written agreement by the parties, nor precludes Defendants from contesting their liability in any matter or proceeding.

Accordingly, it is

ORDERED and ADJUDGED as follows:

1. The Joint Motion for Permanent Injunction **[ECF No. 29]** is **GRANTED**. Pursuant to 26 U.S.C. sections 7402(a), 7407 and 7408, Defendants are immediately permanently **ENJOINED** from directly or indirectly:
 - a. Preparing, filing or assisting in the preparation or filing of federal tax returns, amended returns, or any other related documents or forms for any other person or entity, whether or not Defendants actually file the returns or another person or entity files them;
 - b. Providing any tax advice or tax services, including preparing or filing consultative services, referral of customers to other preparers, or representing customers in connection with any matter before the Internal Revenue Service;

- c. Using the Preparer Tax Identification Numbers (PTINs) that are held by, or assigned to, or used by Defendants pursuant to 26 U.S.C. section 6109, and Defendants agree and consent, without further proceedings, to the immediate revocation of such number(s) held by or assigned to them;
 - d. Using the Electronic Filing Identification Numbers (EFINs) held by or assigned to anyone else;
 - e. Engaging in conduct subject to penalty under 26 U.S.C. sections 6694 and 6701; and
 - f. Engaging in any conduct that interferes with the proper administration and enforcement of the internal revenue laws.
2. Within 21 days of entry of this injunction, Defendants shall:
- a. At their own expense, send by certified mail, return receipt requested, a copy of the final injunction entered against them in this action and the notice referenced below in paragraph 5, in English and in Creole, as well as a copy of the Complaint setting forth the allegations as to how Defendants fraudulently prepared federal income tax returns, to each person for whom they prepared federal income tax returns or any other federal tax forms after January 1, 2014;
 - b. Turn over to the United States copies of all returns or claims for refund that they prepared after January 1, 2014.
 - c. Turn over to the United States a list with the names, addresses, telephone numbers, email addresses, and social security numbers or other taxpayer identification numbers of all customers for whom Defendants prepared returns after January 1, 2014;

- d. Surrender to the Secretary of the Treasury or his delegate any PTINs held by, or assigned to, or used by each Defendant pursuant to I.R.C. section 6109, and the EFINs held by, assigned to, or used by each Defendant;
- e. Publish in a local English language daily circulation newspaper and a local Creole language daily or weekly circulation, for 14 consecutive days, a notice equal to one-sixteenth of a page, to be provided by the United States, which states that a United States court has ordered that Defendants are permanently prohibited by law from preparing tax returns for others from the date of entry of the order.
- f. Provide a copy of the Court's order to anyone with whom Defendants worked to prepare and/or file tax returns for others, including other return preparers, contractors, employees, or affiliates, and provide to counsel for the United States within 14 days thereafter a signed and dated acknowledgment or receipt of the Court's order for each person to whom they provided a copy of the Court's order, or, if such acknowledgment is not obtainable, then proof that the order was sent by certified mail, return receipt requested to the last known address.
- g. Immediately, within 48 hours of entry of this order, post in the store window where tax returns were prepared by any Defendants, so that that it is legible, visible, and prominent, in English and in Creole, a notice with dimensions of at least 11 by 17 inches, to be provided by the United States, stating that a United States court has ordered Defendants are permanently prohibited by law from preparing tax returns for others from the date of entry of the order.
- h. Provide to the United States a sworn statement evidencing their compliance with the foregoing directives within 45 days of entry of this order.

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3. The United States will be allowed full post-judgment discovery to monitor compliance with the permanent injunction.
4. The Court will retain jurisdiction over this action for purpose of implementing and enforcing the permanent injunction and any additional orders necessary and appropriate to the public interest.

The Clerk is instructed to mark this case as CLOSED.

DONE AND ORDERED in Miami, Florida this 23rd day of March, 2017.



CECILIA M. ALTONAGA
UNITED STATES DISTRICT JUDGE

cc: counsel of record