

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
(1) KERNY PIERRE-LOUIS, individually)
and d/b/a LBS TAX SERVICES, GOLDEN)
FINANCIAL, INC., and FAMILY TAX)
ASSOCIATES, LLC;)
(2) JEHOAKIM VICTOR, individually and)
d/b/a LBS TAX SERVICES, FAMILY)
TAX ASSOCIATES, and)
JEHOAKIMVICTOR, LLC; and)
(3) LAURI B. RODRIGUEZ, individually)
and d/b/a LBS TAX SERVICES, FAMILY)
TAX ASSOCIATES, and)
LAURIRODRIGUEZ, LLC,)
)
Defendants.)
_____)

Civil No. 6:14-cv-1536-Orl-22TBS

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST
JEHOAKIM VICTOR AND LAURI B. RODRIGUEZ**

Now before the Court is the United States’ Motion to Approve and Enter the Stipulated Permanent Injunction Against Jehoakim Victor and Lauri B. Rodriguez (docket no. 33). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendants Jehoakim Victor and Lauri B. Rodriguez. This judgment of permanent injunction resolves only this civil injunction action against Jehoakim Victor and Lauri B. Rodriguez, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Jehoakim Victor and Lauri B. Rodriguez from contesting their liability or guilt in any other matter or proceeding.

Pursuant to the terms of the Stipulated Agreements for Permanent Injunction Against Jehoakim Victor and Lauri B. Rodriguez,

IT IS HEREBY ORDERED that Jehoakim Victor and Lauri B. Rodriguez, and anyone acting in concert or participation with them, are permanently enjoined pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408, effective from entry of this Order, from directly or indirectly:

- (1) acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than himself;
- (2) preparing or assisting in preparing federal tax returns that he knows or reasonably should have known would result in an understatement of tax liability or the overstatement of federal tax refund(s) as penalized by I.R.C. § 6694;
- (3) owning, operating, managing, working in, controlling, licensing, consulting with, or franchising a tax return preparation business;
- (4) training, instructing, teaching, and creating or providing cheat sheets, memoranda, directions, instructions, or manuals, pertaining to the preparation of federal tax returns;
- (5) engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code;
- (6) maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); and
- (7) engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Jehoakim Victor and Lauri B. Rodriguez, pursuant to 26 U.S.C. § 7402, immediately and permanently close all tax return preparation stores that they own directly or through JehoakimVictor, LLC, LauriRodriguez, LLC, or any other entity, and

whether those stores do business as LBS Tax Services, Family Tax Associates, or under any other name.

IT IS FURTHER ORDERED that Jehoakim Victor and Lauri B. Rodriguez, pursuant to 26 U.S.C. § 7402, are prohibited from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to LBS Tax Services, Family Tax Associates, or any other tax return preparation business to which they or any entity under their control is a party.

IT IS FURTHER ORDERED that Jehoakim Victor and Lauri B. Rodriguez, pursuant to 26 U.S.C. § 7402, are prohibited from: (1) selling to any individual or entity a list of customers, or any other customer information, for whom Jehoakim Victor, Lauri B. Rodriguez, Family Tax Associates, LBS Tax Services, and any other business or name through which Jehoakim Victor, Lauri B. Rodriguez, or those acting at their direction, have at any time since 2010 prepared a tax return; (2) assigning, disseminating, providing, or giving to any current or former franchisee, General Sales Manager, Team Leader, District Sales Manager, manager, tax return preparer, employee, or independent contractor of Jehoakim Victor, Lauri B. Rodriguez, LBS Tax Services, Family Tax Associates, or any other business through which Jehoakim Victor and Lauri B. Rodriguez prepare tax returns or own or franchise a tax return preparation business, a list of customers or any other customer information for customers for whom Jehoakim Victor, Lauri B. Rodriguez, LBS Tax Services, Family Tax Associates, and any other business or name through which Jehoakim Victor and Lauri B. Rodriguez, or those acting at their direction, have at any time since 2010 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to LBS Tax Services, Family Tax Associates, and any other business or

name through which Jehoakim Victor and Lauri B. Rodriguez, or those acting at their direction, have, at any time since 2010, prepared a tax return.

IT IS FURTHER ORDERED that Jehoakim Victor, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, shall, within fifteen days of the entry of this Order, contact by e-mail all persons for whom Jehoakim Victor has an e-mail address and for whom Jehoakim Victor and his managers, preparers, and employees prepared federal tax returns or claims for a refund for tax years 2010 and through 2013, to inform them of the permanent injunction entered against him, including sending a copy of this Order but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court.

IT IS FURTHER ORDERED that Lauri B. Rodriguez, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, shall, within fifteen days of the entry of this Order, contact by e-mail all persons for whom Lauri B. Rodriguez has an e-mail address and for whom Lauri B. Rodriguez and her managers, preparers, and employees prepared federal tax returns or claims for a refund for tax years 2010 and through 2013, to inform them of the permanent injunction entered against her, including sending a copy of this Order but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court.


IT IS FURTHER ORDERED that Jehoakim Victor and Lauri B. Rodriguez, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, shall, within fifteen days of the entry of this Order, contact by email all principals, officers, managers, franchisees, employees, and independent contractors of Jehoakim Victor, Lauri B. Rodriguez, LBS Tax Services, Family Tax Associates, JehoakimVictor, LLC , and LauriRodriguez, LLC for whom Jehoakim Victor and Lauri B. Rodriguez have an e-mail address, and provide them a copy of this Order. Jehoakim Victor and Lauri B. Rodriguez shall, within thirty days of the entry of this Order, provide to counsel for the

United States a list identifying the principals, officers, managers, franchisees, employees, and independent contractors to whom Jehoakim Victor and Lauri B. Rodriguez provided a copy of this Order.

IT IS FURTHER ORDERED that Jehoakim Victor and Lauri B. Rodriguez, pursuant to I.R.C. §§ 7402(a), 7407, and 7408, shall each, within fifteen days of the entry of this Order, provide notice of this Order to the public, in a statement approved by the Court or counsel for the United States, via publication in a newspaper of general circulation in Tampa, Florida.

IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this Order and Judgment of Permanent Injunction Against Jehoakim Victor and Lauri B. Rodriguez and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this Order and Judgment.

IT IS SO ORDERED this 5th day of February, 2015.


ANNE C. CONWAY
United States District Judge