

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
FORT LAUDERDALE DIVISION

UNITED STATES OF AMERICA	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 0:12-cv-60683
	)	
JAYVON COPELAND, KISHA ANDREWS,	)	
JAMES DANIELS, AUNDREA LUC,	)	
BRANDON JOHNSON, LUC TAXES, INC.;	)	
4350 SHERIDAN LLC;	)	
IMPERIAL TAX SERVICES LLC;	)	
TAX SPECIALIST LLC;	)	
TAX SPECIALIST O2, INC.;	)	
TAXES IN MIAMI GARDENS LLC;	)	
CREDIT & TAX SPECIALIST LLC; and	)	
TAXOLOGIST, INC.,	)	
	)	
Defendants.	)	

**Stipulated Order of Permanent Injunction against Jayvon Copeland;  
Taxologist, Inc.; and Taxes in Miami Gardens LLC**

Plaintiff, the United States of America, and Defendants Jayvon Copeland, Taxologist, Inc. ("Taxologist"), and Taxes in Miami Gardens LLC ("Taxes in Miami Gardens") consent to entry of this Stipulated Order of Permanent Injunction, and agree and stipulate as follows:

1. Pursuant to 26 U.S.C. §§ 7402, 7407, and 7408, the United States has filed a complaint to bar Jayvon Copeland, Taxologist, and Taxes in Miami Gardens (collectively, "Defendants") from preparing federal tax returns.
2. Defendants admit that this Court has personal jurisdiction over them and subject matter jurisdiction over this suit.

3. Without admitting any of the allegations in the complaint, Defendants waive the entry of findings of fact and conclusions of law and consent to the entry of this permanent injunction without further notice and agree to be bound by its terms.

4. Defendants further understand and agree, and the Court orders that:
- a. This Stipulated Order of Permanent Injunction is entered under Fed. R. Civ. P. 65 and is a Final Judgment in this matter;
  - b. Defendants waive the right to appeal from the Stipulated Order of Permanent Injunction;
  - c. Defendants and the United States 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 Stipulated Order of Permanent Injunction;
  - e. If any of the Defendants violate the Injunction, they may be subject to civil and criminal sanctions for contempt of court;
  - f. The United States may conduct full post judgment discovery to monitor compliance with the Injunction;
  - g. Entry of this Stipulated Order of 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 against Defendants, nor precludes them from contesting

their liability in any matter or proceeding.

**IT IS STIPULATED AND ORDERED** that Defendants, and their agents, servants, employees, attorneys, and/or anyone in active concert or participation with them who has actual notice of this Order, are permanently enjoined from directly or indirectly:


- A. Preparing or filing, or assisting in the preparation or filing of, any federal tax return, amended return, or claim for refund, for any person or entity other than himself (or spouse, if filing a joint return);
- B. Owning, managing, supervising, working in, profiting from, or otherwise being involved in any tax return preparation business in any way;
- C. Representing before the Internal Revenue Service any person or organization whose tax liabilities are under examination or investigation by the Internal Revenue Service;
- D. Engaging in conduct subject to penalty under 26 U.S.C. § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position Defendants know will (if so used) result in an understatement of another person's tax liability;
- E. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws; and
- F. Misrepresenting any of the terms of this Order.

**IT IS FURTHER STIPULATED AND ORDERED** that Jayvon Copeland will turn over to counsel for the United States within 30 days of the entry of this Order a complete list of all persons for whom he or any other entity owned or operated by Copeland prepared any federal tax return, amended return, or refund claim since January 1, 2011. Such list shall include, to the extent available to Copeland upon a reasonable search or inquiry, each such person's name, address, phone number, e-mail address, social security number or employer identification number, and the tax period(s) to which such return, amended return, or refund claim relates.

**IT IS FURTHER STIPULATED AND ORDERED** that, in order to monitor Defendants' compliance with this permanent injunction, the United States may conduct discovery using the procedures prescribed by Fed. R. Civ. P. 30, 31, 33, 34, 36, and 45 or as otherwise provided in the Federal Rules of Civil Procedure.

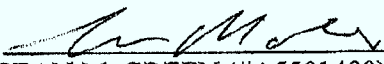
**IT IS SO ORDERED.**

Dated: November 9, 2012

  
ROBIN S. ROSENBAUM  
UNITED STATES DISTRICT JUDGE

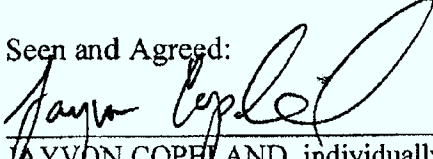
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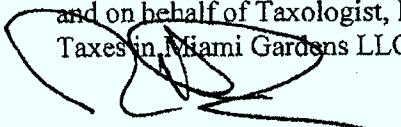
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Seen and Agreed:

  
JAYVON COPELAND, individually  
and on behalf of Taxologist, Inc. and  
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