

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

CASE NO. 14-81199-CV-MIDDLEBROOKS/BRANNON

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILFRID ANTOINE,

Defendant.

**JUDGMENT AND ORDER OF PERMANENT INJUNCTION AND
DISGORGEMENT AGAINST WILFRID ANTOINE**

THIS CAUSE comes before the Court on the Parties' Stipulation for Entry of Judgment and Order of Permanent Injunction and Disgorgement against Wilfrid Antoine. (DE 31.) The stipulation has been submitted by the United States and Wilfred Antoine. The Court enters this judgment and order of permanent injunction and disgorgement in accordance with the stipulation.

The United States has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7402, 7407, and 7408 against Wilfrid Antoine, individually and doing business as LBS Tax Services and AWA Tax, Inc. The United States alleges, in part, that Wilfrid Antoine has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701, and conduct that interferes with the administration of the internal revenue laws.

Wilfrid Antoine has waived the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consented to the entry of this judgment and order, and agreed to be bound by its terms. No provision in this judgment and order or the fact that Wilfrid Antoine has agreed to it constitutes an admission by him of any of the

allegations set forth in the foregoing paragraph or in the United States' complaint. This judgment and order constitutes the final judgment against Wilfrid Antoine in this civil action, and he has waived the right to appeal.

This judgment and order resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Wilfrid Antoine from contesting his liability or guilt in any other matter or proceeding. The Court retains jurisdiction over this matter for the purpose of implementing and enforcing the Judgment and Order of Permanent Injunction and Disgorgement and, if Antoine violates it, he may be subject to civil and criminal sanctions for contempt of court.

Accordingly, it is **ORDERED AND ADJUDGED** that:

A. Wilfrid Antoine, and all those in active concert or participation with him, are permanently enjoined from:

- (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 other related 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 26 U.S.C. § 6694;
- (3) owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, 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 (26 U.S.C.);

- (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.

B. Wilfrid Antoine must immediately and permanently close all tax return preparation stores that he owns directly or through any entity, and doing business under any name;

C. Wilfrid Antoine is prohibited, either directly or through any entity, from assigning, transferring, or selling any franchise agreement, independent contractor agreement, or employment contract related to any tax return preparation business to which he or any entity under his control is a party;

D. Wilfrid Antoine is barred from: (1) selling to any individual or entity a list of customers or any other information pertaining to customers for whom Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine or those acting at his 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, District Sales Manager, manager, tax return preparer, employee, or independent contractor of Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine prepares tax returns or owns or franchises a tax return preparation business, a list of customers or any other information pertaining to customers for whom Wilfrid Antoine and any other entity, business, or name through which Wilfrid Antoine or those acting at his direction have at any time since 2010 prepared a tax return; and (3) selling to any individual or entity any proprietary information pertaining to any entity, business, or name through which Wilfrid Antoine or those acting at his direction have at any time since 2010 prepared a tax return;

E. Wilfrid Antoine shall contact, within 30 days of the this order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine or those acting at his direction have prepared federal tax returns or claims for a refund for tax years 2010 through the present to inform them of the permanent injunction entered against him, including sending a copy of the order of permanent injunction but not enclosing any other documents or enclosures unless agreed to by counsel for the United States or approved by the Court;

F. Wilfrid Antoine shall produce to counsel for the United States, within 30 days of this order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine or those acting at his direction have prepared federal tax returns or claims for a refund for tax years beginning in 2010 and continuing through this litigation. To the extent that Wilfrid Antoine has produced this information to the United States in discovery in this case, he does not need to produce it again;

G. Wilfrid Antoine shall produce to counsel for the United States, within 30 days of this order, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees, and independent contractors of Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine or those acting at his direction have at any time since 2010 prepared a tax return. To the extent that Wilfrid Antoine has produced this information to the United States in discovery in this case, he does not need to produce it again;

H. Wilfrid Antoine shall provide a copy of the Court's order, by email or other means, to all principals, officers, managers, franchisees, employees, and independent contractors

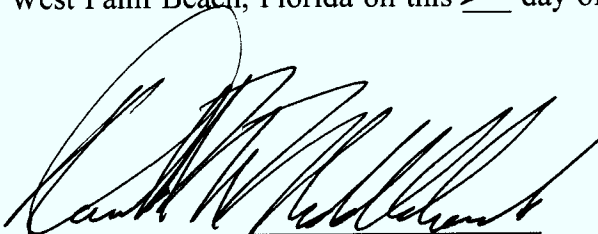
of Wilfrid Antoine and any entity, business, or name through which Wilfrid Antoine or those acting at his direction have at any time since 2010 prepared a tax return within 15 days of this order, and provide to counsel for the United States within 30 days a list identifying the principals, officers, managers, franchisees, employees, and independent contractors to whom Wilfrid Antoine provided a copy of the Court's order;

I. The Court retains jurisdiction over Wilfrid Antoine and over this action to enforce the Judgment and Order of Permanent Injunction and Disgorgement entered against him; and

J. The United States is entitled to conduct discovery to monitor Wilfrid Antoine's compliance with the terms of Order of Permanent Injunction and Disgorgement entered against him.

IT IS FURTHER ORDERED that **JUDGMENT IS ENTERED** in favor of the United States and against Wilfrid Antoine in **the amount of \$100,000.00** on the United States' claim for disgorgement of the proceeds that Wilfrid Antoine received for the preparation of tax returns.

DONE AND ORDERED in Chambers at West Palm Beach, Florida on this 22 day of January, 2016.



DONALD M. MIDDLEBROOKS
UNITED STATES DISTRICT JUDGE

cc: Counsel of Record