

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Case No. 0:18-CV-63155-MORENO/SELTZER

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
GUARY LOUIMA;)
GUY TELFORT; and)
TAX HOUSES AND ACCOUNTING)
SERVICES, INC.)
)
Defendant.)
_____)

**FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST GUARY
LOUIMA, GUY TELFORT, AND TAX HOUSES AND ACCOUNTING
SERVICES, INC.**

The plaintiff, United States of America, and defendants Guary Louima, Guy Telfort, and Tax Houses and 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. §§ 7402(a), 7407, and 7408 against Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc..
2. This Court has jurisdiction pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. §§ 7402(a) and 7407.
3. The defendants, without admitting any of the allegations in 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 Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. further agree 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 Defendants Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. Bernard, individually or doing business as or through any entity, are 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 Guary Louima, Guy Telfort, or Tax Houses and Accounting Services, Inc.;

2. maintaining an interest in, working at, or providing any direct or indirect assistance or training to an individual or entity that provides tax preparation services;

3. using the Preparer Tax Identification Number (“PTIN”) or Electronic Filing Identification Number (“EFIN”) held by, assigned, or previously used by the defendants 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 **Judgment** is entered in favor of the United States and against Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. in the amount of \$150,000, jointly and severally, plus interest until paid, for the disgorgement of the proceeds that they received for the preparation of tax returns making or reporting false or

fraudulent claims, deductions, credits, income, expenses, or other information resulting in the understatement of taxes.

IT IS FURTHER ORDERED that:

1. Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc., at their own expense, shall:

- a. send by email or certified mail, return receipt requested, a copy of the final injunction entered against them in this action, as well as a copy of the Complaint setting forth the allegations as to how Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. negligently, recklessly, or 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, 2018;
- b. turn over to the United States copies of all returns and claims for refund that Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. or their employees prepared after January 1, 2018;
- c. prominently post a copy of the injunction in Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s place of business where tax returns were prepared by them or their employees;
- e. post, on all social media accounts and websites used to advertise their tax preparation services, "Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. have 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-63155 or the U.S. Department of Justice, Tax Division's website for further information." This statement will include a

hyperlink, which will be provided by counsel for the United States, to any press release regarding the injunction that the Department of Justice may issue. Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. shall not deactivate any such social media accounts for at least one year after entry of judgment.;

- f. deliver a copy of the injunction to Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s employees, contractors, and vendors;
- h. keep records of their compliance with the foregoing directives, which may be produced to the Court or the United States, if requested;

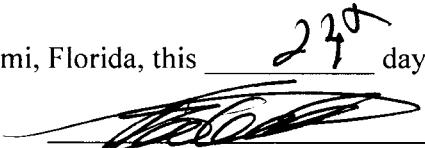
2. Defendants Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc. shall file a sworn statement with the Court evidencing their compliance with the foregoing directives within forty-five (45) days of entry of the final injunction in this action;

3. That the Internal Revenue Service is authorized to immediately revoke all PTINs and EFINs assigned to Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.

4. That the Court shall retain jurisdiction over Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc., and this action, to enforce this injunction.

5. The United States is entitled to conduct post-judgment discovery to monitor Guary Louima, Guy Telfort, and Tax Houses and Accounting Services, Inc.'s compliance with the terms of this injunction.

DONE AND ORDERED in Miami, Florida, this 23rd day of April, 2019.



FEDERICO A. MORENO
United States District Judge