IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. JOYCE BOUGERE-KEYES, individually and d/b/a JOYCE TAX & FINANCIAL SERVICE, LLC, Defendant.	Case No.

COMPLAINT FOR PERMANENT INJUNCTION

Plaintiff, the United States, files this complaint for permanent injunction and alleges as follows:

1. This is a civil action brought by the United States of America pursuant to 26 U.S.C. §§ 7402(a), 7407 and 7408 to permanently enjoin defendant Joyce Bougere-Keyes, individually and doing business under the name Joyce Tax & Financial Service, LLC, or any other entity, and her representatives, agents, servants, employees, attorneys and all other persons in active concert or participation with her from directly or indirectly:

   a. preparing, assisting in the preparation of, or directing the preparation of federal income 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 herself;

   b. engaging in activity subject to penalty under 26 U.S.C. ("IRC") §§ 6694, 6695(g), 6700, and 6701; and

c. engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.

Jurisdiction and Venue

2. This action has been authorized by the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and commenced at the direction of the Attorney General of the United States, pursuant to the provisions of 26 U.S.C. §§ 7402, 7407 and 7408.

3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 because defendant resides in and has her principal place of business within this district.

Summary of Defendant's Activities

5. Defendant Joyce Bougere-Keyes is a paid tax-return preparer who prepares federal income tax returns for customers. She is neither a public accountant nor a lawyer and has no professional licenses. She resides in New Iberia, Louisiana, within this judicial district.

6. Joyce Tax & Financial Service, LLC is a limited liability company that Bougere-Keyes formed in the early 2000s and operates as a sole-proprietorship. Joyce Tax and Financial Service LLC's principal place of business is at 902 Jefferson Terrace Boulevard, Suite 1, New Iberia, Louisiana 70560. At all relevant times, Bougere-Keyes has prepared tax returns through this business. Bougere-Keyes has both a Preparer Tax Identification Number (PTIN) and E-File Identification Number (EFIN).

7. Defendant Bougere-Keyes prepares tax returns for customers residing in Louisiana and does not have a website for her business. Rather, Bougere-Keyes obtains

customers through word-of-mouth referrals. She employs clerical staff but prepares returns entirely on her own.

8. According to Bougere-Keyes, she charged $65 for each return she prepared in 2012 and $74 per return in 2013. Her fee is usually paid from the refunds she obtains for her customers. Refunds are generally directed to a third-party payee who deducts Bougere-Keyes' fee and remits the balance to her customers.

9. Internal Revenue Service records show that from 2009 to 2013 (2008 to 2012 tax years), Bougere-Keyes prepared approximately 7,500 individual income tax returns (Form 1040) returns. Since 2009, most of the income tax returns prepared by Bougere-Keyes have understated the filing taxpayer's liability by claiming inflated or improper tax credits and/or fabricated deductions. The improper credits Bougere-Keyes claimed for customers include the Earned Income Tax Credit ("EITC") and education credits.

Defendant's Scheme
Earned Income Tax Credit

10. Bougere-Keyes has repeatedly and continually claimed the EITC improperly on her customer's tax returns to generate large and erroneous refunds for her customers. The EITC is a refundable tax credit available to certain low-income individuals. The requirements for claiming the EITC are set forth in 26 U.S.C. § 32.

11. The EITC can reduce the amount of tax a taxpayer owes, and may be refunded to the taxpayer even if the taxpayer reports a federal tax liability below zero. The amount of the EITC varies based on the taxpayer's income, filing status, and claimed number of dependents.

12. An individual can claim a larger EITC by claiming multiple dependents and, for certain income ranges, individuals with higher annual incomes are entitled to a larger credit than those with lower annual incomes. The amount of the credit increases as income increases

between $1 and the annual ceiling (set by the IRS), and decreases as income increases beyond ceiling. This range of income corresponding to a maximum EITC is sometimes referred to as the "sweet spot."

13. In order to bring the taxpayer's reported earned income within the "sweet spot" for the EITC, unscrupulous tax return preparers may inflate or fabricate business income or expenses claimed on a Schedule C (Form 1040), Profit or Loss from Business. They may also increase the number of dependents identified on a customer's return.

14. Since 2009, Bougere-Keyes has consistently fabricated or inflated business income and expenses in order to claim the maximum amount of the EITC on returns she prepares. An IRS correspondence audit of 71 federal income tax returns filed by customers of Bougere-Keyes' for tax year 2010 resulted in the disallowance of $210,571 in improperly claimed EITC on those returns alone.

Schedule C Fabrication or Inflation of Business Income and Expenses

15. An IRS Revenue Agent conducted a separate field examination of tax returns prepared by Bougere-Keyes from 2009 to 2013 (2008 to 2012 tax years). The investigating agent obtained 121 customer files (containing for example, Forms W-2, questionnaire and client correspondence) from Bougere-Keyes and compared those files with the return information on file with the IRS. The exam revealed a pattern of improper and, in some cases, fraudulent conduct as described in more detail below.

16. Specifically, the review of Bougere-Keyes' customer files revealed a pattern of fabricated businesses with bogus profits or losses reported on Schedule C. In a similar manner, Bougere-Keyes prepared returns that overstated profits or losses for legitimate Schedule C businesses by manipulating the amount of income and expenses the customers reported.

Bougere-Keyes engineered the Schedule C figures to fall within in the EITC "sweet spot" to increase the amount of the EITC or to claim the EITC for customers who were otherwise ineligible for the credit. This allowed Bougere-Keyes' customers to claim overstated, and in many cases, fraudulent tax refunds.

17. During the audit, Bougere-Keyes provided the examining agent with background materials and information about her business practices. Included in those materials were questionnaires from Bougere-Keyes' customers that summarized their relevant information for that tax year (e.g. filing status, dependents, income, deductible expenses). In many instances, the questionnaire did not reflect that the customer operated a business. Only Bougere-Keyes' handwritten notes suggest the existence of a business to justify the inclusion of a Schedule C with the customer's return. Customers later told the IRS agent they did not open or operate a business during the relevant tax year, and were unaware that they claimed a Schedule C loss on their return.

18. In addition to the questionnaires, the information on returns Bougere-Keyes filed raised questions about their veracity. First, many customers reported Schedule C income from suspicious household businesses such as home health care, beauty salon, child care. Because such businesses typically involve cash transactions that occur "under the table," there is rarely a paper trail to contradict the income shown on the return. Second, many customers claimed to have business which would be expected to have high operating expenses, yet reported little or no expenses and consequently, inflated profits. Conversely, other customers reported little (if any) income but extremely high expenses resulting in a large Schedule C loss.

19. Ultimately for tax years 2008 to 2011, the investigating agent identified 439 federal income tax returns prepared by Bougere-Keyes on which *profits* from Schedule C

businesses appeared to be fictitious or inflated. In that same time period, the revenue agent identified 353 returns that appeared to report inflated or fabricated Schedule C *losses*. That pattern remained consistent for 2012, where the revenue agent identified 128 federal income tax returns reporting questionable profits and 136 reporting questionable losses.

20. After identifying the returns with questionable Schedule C profits or losses resulting from inflated income or expenses, the IRS agent contacted numerous customers of Bougere-Keyes' to determine if the Schedule C items they reported were legitimate. As described below, many of the contacted customers reported that they were unaware their returns reported business income or expense, or confirmed that the returns misrepresented these items.

21. Bougere-Keyes' customers who related to the examining agent that they did not own or operate a business include the following (who are identified by their initials):

a. Bougere-Keyes prepared the 2009-2012 tax returns of BR. BR completed a questionnaire for the 2010 tax year indicating that he had no self-employment income and earned W-2 wages of $83,711.26. A handwritten note by Bougere-Keyes states "2010 per taxpayer he started a business doing Carpentry he did not make any money but he did have expenses. Per taxpayer material cost $9870 and the Maint[enance] and Repairs for the truck was $3240 and the Meals and entertainment was $3480 and Communications was $2480." Bougere-Keyes prepared a Schedule C for 2010 that claimed $20,810 in expenses and no income. Similarly, in 2009 the Schedule C for BR prepared by Bougere-Keyes claimed business expenses in the amount of $20,845 and $850 in income. But when interviewed by the investigating Revenue Agent, BR stated that he was a "W-2 employee and did not have a business" for any of the tax years, and never told Bougere-Keyes that he had a business. In addition to claiming fabricated deductions on a Schedule C for a non-existent business, Bougere-Keyes also reported unreimbursed business expenses of $8,306 and $13,408 as itemized deductions on a Schedule A she included with BR's 2011 and 2012 tax returns. BR told the Revenue Agent he had "no idea" why Bougere-Keyes claimed these deductions because he did not incur the claimed expenses or tell Bougere-Keyes that he did.

b. Bougere-Keyes prepared the 2011 tax return of KB. KB reported business income of $9,850 from "personal service" and no business expenses which resulted in an EITC refund of $5,670. When interviewed by the examining agent, KB denied having earned any self-employment income, and confirmed that she did not inform Bougere-Keyes that she had self-employment income. It appears that the questionnaire she provided Bougere-Keyes was altered to make it appear that KB was a self-employed makeup artist.

c. Bougere-Keyes prepared the 2011 federal income tax return of RN that claimed a $15,025 loss from a "contract welder" business and a refund of $3,700. RN's customer information sheet indicates his wages were his only source of income. RN claims he did not know about the business loss claimed on his 2011 return or why it had been claimed.

d. Bougere-Keyes prepared the 2009, 2010 and 2011 income tax returns of SP. SP's tax returns reported $12,500 (2009), $10,800 (2010), $5,200 (2011) in gross income as a "Private Duty Sitter" on a Schedule C, but no deductible expenses. According to SP, during those years she earned about $500 a month selling tamales and also worked as a waitress. Although Bougere-Keyes' handwritten notes state that SP earned money taking care of a neighbor, SP has no idea where BK obtained that information. The fictitious income reported on the Schedule C that accompanied her returns allowed SP to claim a larger EITC (and thus a larger refund) than she was otherwise entitled.

22. In addition to fabricating Schedule C income and expense for fictitious businesses, Bougere-Keyes inflated income and/or expense figures (and thus inflated profits and losses) on the Schedules C she prepared for customers who operated legitimate businesses. Some examples of inflated profits and losses include:

a. Bougere-Keyes prepared the 2009, 2010 and 2011 tax returns for CF. CF claimed Schedule C business losses for a delivery business in the amounts of $15,660 (2009), $10,717 (2010) and $19,797 (2011). When contacted by the investigating agent, CF stated that she had a courier business, but that she did not incur more than $10,000 in expenses during the entire history of her delivery business and did not tell Bougere-Keyes the amounts reported on the return.

b. Bougere-Keyes prepared the 2009-2011 federal income tax returns for KT, who was a W-2 employee with a small catering business. Bougere-Keyes reported on KT’s returns the following from her catering business:

	Income	**Expenses**	**Loss** (Income – Expenses)
2009	$2,580	$18,049	-$15,469
2010	$0	$18,500	-$18,500
2011	$1,290	$17,750	-$14,000

Bougere-Keyes’ handwritten note reads that KT stated she has a catering business and spent $18,500 on materials in 2010. KT told the investigating agent she never incurred more than $8,000 worth of annual expenses from her catering business.

c. Bougere-Keyes prepared the 2009-2011 federal income tax returns of KN who claimed Schedule C profits for a Child Care business in the amounts of $14,500 (2009), $9,800 (2010) and $5,200 (2011). When contacted by the investigating agent, KN stated that she told Bougere-Keyes that she earned approximately $2,000 a year as a hair stylist, but did not provide child care services. KN was never shown copies of her returns had no explanation for the inflated income and, consequently, profits reported on her returns.

Miscellaneous Deductions

23. In addition to manipulating her customers' business income and expenses to maximize the amount of EITC her customers claimed, Bougere-Keyes repeatedly claims education credits (e.g. American Opportunity Credit, Hope Credit, Lifetime Learning Credit) for customers who are not eligible to claim them. For example, qualified expenses for the American Opportunity Credit include tuition, required fees, and course materials related to the enrollment or attendance at an eligible post-secondary educational institution. The IRS requires educational institutions to file a Form 1098-T, "Tuition Statement," with the IRS to report payments received, or amounts billed, for qualified tuition and related expenses. In addition, the American Opportunity Credit is not available to taxpayers whose AGI is greater than $80,000 (individuals) or $160,000 (married). Yet, Bougere-Keyes claimed the American Opportunity Credit for individuals who were either ineligible to claim the credit based on their level of income, or who lacked a Form 1098-T to show they paid qualified expenses.

24. The investigating agent identified 29 tax returns that Bougere-Keyes prepared for single taxpayers with no dependents that claimed education credits totaling $68,845 that were not supported by a filed Form 1098-T. One such taxpayer was RL. In 2011, Bougere-Keyes prepared

RL's return and claimed the American Opportunity Credit. RL, however, told the investigating agent that she did not attend school during 2011, did not incur education expenses, and did not know that Bougere-Keyes claimed an education credit as if she did. Bougere-Keyes also prepared the 2009-2012 federal income tax returns of DD, and claimed various education credits from 2009-2011 (2009: $2,500; 2010: $2,500; 2011: $1,225). Like RL, DD stated that he did not attend school from 2009-2011 or tell Bougere-Keyes that he did.

25. Bougere-Keyes also misrepresents customers' filing status to reduce her customer's income tax liabilities. For example, Bougere-Keyes misrepresented a married taxpayer's filing status as Head of Household. The Head of Household filing status entitles the taxpayer to a higher standard deduction and wider tax bracket (lower tax rates) than married taxpayers who do not file joint returns. Referring again to the returns Bougere-Keyes prepared for DD (paragraph 24) for 2009-2012, although he was married and living with his spouse in each of those years, his returns stated that he was a single taxpayer. In addition, the return Bougere-Keyes filed for DD's spouse claimed she was Head of Household for the same time period even though married individuals cannot file as Single or as Head of Household. By misrepresenting the filing status of DD and his wife, Bougere-Keyes reported a smaller tax liability than the amount owed as married taxpayers (filing jointly or separately).

Bougere-Keyes's Personal Tax Liabilities

26. Bougere-Keyes' failure to adhere to internal revenue laws extends to her own failure to report income on her personal tax returns. The income reported on her tax returns does not correspond with the volume of business she conducted or fees she charged. Bougere-Keyes stated that the average fee for return preparation was $65. This was confirmed by customers who told the agent that they were charged between $50-75.

27. In 2012, Bougere-Keyes prepared at least 2177 returns, which would be expected to produce $141,505 in gross profit on her Schedule C ($65 per return). However, Bougere-Keyes' 2012 Schedule C listed gross receipts in the amount of only $74,956, an understatement of over $66,000. Based on the amount of income she reported, Bougere-Keyes would only have to charge $34 per return to prepare 2177 returns. In addition, Bougere-Keyes' had additional income from recordkeeping, bookkeeping, amended return fees, and tax work for the City Government. Her business bank accounts had $258,941 of deposits in 2012.

28. As a result of her underreported income, Bougere-Keyes received an EITC refund in the amount of $5,891 for the tax year 2012.

Harm to the United States

29. The fraudulent tax preparation scheme perpetrated by Bougere-Keyes is pervasive and she has repeated and continuously engaged in conduct she knows interferes with federal tax administration.

30. Bougere-Keyes has caused harm to the United States by creating substantial revenue losses through inflating or fabricating Schedule C profits and losses on the returns she prepares through the schemes described above.

31. In addition, Bougere-Keyes' actions have forced the United States to expend significant resources to examine and correct the returns she prepared.

32. Because the EITC (and other credits) wrongfully claimed by Bougere-Keyes is refundable, the returns prepared by Bougere-Keyes caused the United States to make a tax refund payment in some instances to taxpayers who had little or no income tax liability and were actually not entitled to any refund.

33. Given the number of returns (at least 7,500 since 2009) prepared by Milton and the high percentage of returns that understated the client's tax liability, the loss to the United States Treasury caused by Bougere-Keyes's return preparation business likely exceeds $1 million.

Count I - Injunction Under 26 U.S.C. § 7407

34. The United States incorporates by reference the allegations in paragraphs 1 through 33.

35. 26 U.S.C. § 7407 authorizes a District Court to enjoin a person who is a tax return preparer from engaging in certain prohibited conduct or from further acting as a tax return preparer. The prohibited conduct justifying an injunction includes, among other things, the following:

a. engaging in conduct subject to penalty under 26 U.S.C. § 6694, which penalizes a return preparer who prepares a return that contains an understatement of tax liability or an overstatement of a refund that is due to an unreasonable position which the return preparer knew or should have known was unreasonable;

b. engaging in any other fraudulent or deceptive conduct which substantially interferes with the proper administration of the Internal Revenue laws.

36. In order for a court to issue such an injunction, the court must find (1) that the tax return preparer engaged in the prohibited conduct, and (2) that injunctive relief is appropriate to prevent the recurrence of such conduct.

37. The court may permanently enjoin a person from acting as a tax return preparer if it finds that the preparer has continually and repeatedly engaged in conduct prohibited by the

statute, and that a narrow conduct-specific injunction would not be sufficient to prevent the person's interference with the proper administration of the federal tax laws.

38. Defendant has repeatedly and continually prepared or submitted returns that contained understatements of tax liability that were due to positions that she knew or reasonably should have known were unreasonable and subject to penalty under 26 U.S.C. § 6694(a).

39. Defendant has repeatedly and continually failed to exercise due diligence in determining her customers' eligibility for the EITC and prepared returns incorrectly claiming the EITC.

40. Because defendant engaged in conduct prohibited by 26 U.S.C. § 7407(b)(1), she is subject to an injunction for those activities. Defendant has understated her customers' liability or overstated their refund on the vast majority of returns she has prepared. Absent an injunction, defendant is likely to continue preparing false federal income tax returns.

41. A narrow injunction that only enjoins Bougere-Keyes from certain conduct would be insufficient to prevent her interference with the proper administration of the federal tax laws. The variety of ways in which defendant has falsely prepared returns and the audacity with which she has fabricated businesses, let alone business expenses, demonstrates the necessity of enjoining her from preparing returns.

42. Only a permanent injunction is sufficient to prevent future harm. If defendant is not permanently enjoined from preparing tax returns, the IRS will be required to spend additional scarce and unrecoverable resources to investigate and analyze returns defendant prepares in the future. In addition, the United States will be harmed from the loss of revenues from bogus and fraudulent refunds or underpayments on returns prepared by defendant.

43. Moreover, because defendant has repeatedly and continually engaged in activities subject to injunction under 26 U.S.C. § 7407(b)(1), and because a narrower injunction would not be sufficient to prevent her interference with the proper administration of the federal tax laws, she should be permanently enjoined from acting as an income tax return preparer.

Count II - Injunction under 26 U.S.C. § 7408

44. The United States incorporates by reference the allegations in paragraphs 1 through 33.

45. 26 U.S.C. § 7408 authorizes a District Court to enjoin a person who is engaging in conduct subject to a penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate to prevent reoccurrence of this conduct.

46. Conduct is subject to a penalty under section 6701 if a person aids or assists in the preparation of any portion of a return when the person knows or has reason to believe that such portion will be used in connection with a material matter arising under federal tax law, and the person knows that such portion will result in a material understatement of the tax liability of another person.

47. Bougere-Keyes has aided or assisted her customers in preparation of fraudulent and false Schedules C that she knew would be used in connection with the reporting of her customers' tax liability, a material matter arising under federal tax law, and the defendant knew this reporting would result in a material understatement of her customers' tax liability.

48. Because defendant engaged in conduct prohibited by 26 U.S.C. § 7408(b)(1), she is subject to an injunction for those activities

Count III - Injunction under 26 U.S.C. § 7402

49. The United States incorporates by reference the allegations in paragraph 1 through 33.

50. 26 U.S.C. § 7402(a) authorizes a court to issue orders of injunction as may be necessary or appropriate for the enforcement of internal revenue laws.

51. The defendant, as described above, has repeatedly and continually engaged in conduct that interferes substantially with the administration and enforcement of internal revenue laws.

52. If the defendant continues to act as a tax return preparer, her conduct will result in irreparable harm to the United States, and the United States has no adequate remedy at law.

53. The defendant's conduct has caused and will continue to cause substantial tax losses to the United States Treasury, much of which may be undiscovered and unrecoverable. Moreover, unless the defendant is enjoined from preparing returns, the IRS will have to devote substantial unrecoverable time and resources auditing her customers individually to detect future returns understating the customers' income.

54. The detection and audit of erroneous EITC refund or underpayments claims filed by defendant's customers will place a serious burden on IRS resources.

WHEREFORE, the plaintiff, United States of America, respectfully prays for the following:

A. That the Court find that Joyce Bougere-Keyes d/b/a Joyce Tax & Financial Service, LLC repeatedly and continually engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent recurrence of that conduct.

B. That the Court find that Joyce Bougere-Keyes d/b/a Joyce Tax & Financial Service, LLC has engaged in conduct subject to a penalty under 26 U.S.C. § 6701 and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent reoccurrence of that conduct.

C. That the Court find Joyce Bougere-Keyes d/b/a Joyce Tax & Financial Service, LLC has repeatedly and continually engaged in conduct that substantially interferes with the proper enforcement and administration of the internal revenue laws, and that injunctive relief against the defendant is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. §§ 7402(a).

D. That the Court enter a permanent injunction prohibiting the Joyce Bougere-Keyes from directly or indirectly:

1. preparing income tax returns, amended returns, and other related documents and forms for others;

2. assisting in the preparation of federal tax returns that she knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;

3. engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695 or 6701; and

4. engaging in any fraudulent or deceptive conduct which substantially interferes with the proper administration and enforcement of internal revenue laws.

E. That the Court enter an injunction:

1. Requiring the defendant, at her own expense, to send by certified mail, return receipt requested, a copy of the final injunction entered against him in this action to each person for whom she prepared federal income tax returns or any other federal tax forms after January 1, 2010;

2. Requiring the defendant to turn over to the United States copies of all returns or claims for refund that were prepared by Joyce Tax & Financial Service, LLC after January 1, 2010;

3. Requiring the defendant to identify under oath each return she individually prepared or assisted in preparing that was transmitted to the IRS by Joyce Tax & Financial Service, LLC.

4. Requiring the defendant to turn over to the United States a list with the name, address and telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom Joyce Tax & Financial Service, LLC prepared returns after January 1, 2010;

5. Requiring defendant to surrender to the Secretary of the Treasury or his delegate the Preparer Tax Identification Number (PTIN) that is held by, or assigned to, or used by the defendant pursuant to 26 U.S.C. § 6109, and the Electronic Filing Identification Number (EFIN) held by, assigned to, or used by defendant.

6. Requiring the defendant, within forty-five (45) days of entry of the final injunction in this action, to file a sworn statement with the Court evidencing her compliance with the foregoing directives; and

7. Requiring the defendant to keep records of her compliance with the foregoing directives, which may be produced to the Court, if requested, or to the United States pursuant to paragraph F, below.

F. That the Court enter an order allowing the United States to monitor the defendant’s compliance with this injunction, and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and

G. That the Court grant the United States such other and further relief as the Court deems appropriate.

Respectfully submitted,

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