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

| UNITED STATES OF AMERICA  | )                         |
|---|---------------------------|
| Plaintiff,  | )                         |
| <b>v.</b>   | ) Civil No. 0:12-cv-60683 |
| JAYVON COPELAND, KISHA ANDREWS,<br>JAMES DANIELS, AUNDREA LUC,                        | )                         |
| BRANDON JOHNSON, LUC TAXES, INC.;<br>4350 SHERIDAN LLC;                               | )                         |
| IMPERIAL TAX SERVICES LLC; TAX SPECIALIST LLC;  | )                         |
| TAX SPECIALIST 02, INC.; TAXES IN MIAMI GARDENS LLC; CREDIT & TAX SPECIALIST LLC; and | )                         |
| TAXOLOGIST, INC.,   | )                         |
| Defendants  | )                         |

## Stipulated Order of Permanent Injunction against Kisha Andrews

Plaintiff, the United States of America, and Defendant Kisha Andrews

(collectively "the Parties") respectfully move the Court for 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 Kisha Andrews from preparing federal tax returns.
- 2. Kisha Andrews admits that this Court has personal jurisdiction over her and subject matter jurisdiction over this suit.
- 3. Without admitting any of the allegations in the complaint, Andrews waives the entry of findings of fact and conclusions of law and consents to the entry of this

permanent injunction without further notice and agrees to be bound by its terms.

- 4. Andrews further understands and agrees, 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;
  - Andrews waives the right to appeal from the Stipulated Order of Permanent Injunction;
  - c. Andrews 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 she violates the Injunction, Andrews 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, nor precludes Andrews from contesting her liability in any matter or proceeding.

IT IS STIPULATED AND ORDERED that Kisha Andrews, and her 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 herself (or her 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 she knows 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, in order to monitor Andrews' 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: August 20, 2012

UNITED STATES DISTRICT JUDGE

Prepared by:

WIFREDO A. FERRER United States Attorney

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