

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:18-cv-2147-Orl-37TBS

MARCGENSON MARC; TIANA
CHARACTER; LENORRIS LAMOUTE;
DOSULD PIERRE; SHIRLEEN THALES;
ADVANCED TAX SERVICES, INC.;
GENSON FINANCIAL GROUP, LLC;
and CHARACTER FINANCIAL
SOLUTIONS, LLC,

Defendants.

ORDER

In the instant action, the Court held a hearing on the United States' Motion for Preliminary Injunction (Doc. 6). (Doc. 29.) Defendant Marcgenson Marc appeared through counsel also representing Defendants Advanced Tax Services, Inc. and Genson Financial Group, LLC. (*Id.*) All other Defendants failed to appear. (*Id.*)

The Court heard argument on behalf of Mr. Marc requesting limited injunctive relief concerning specific conduct, as opposed to the United States' request for broad injunctive relief barring Defendants from, *inter alia*, preparing tax returns during the pendency of this action. (*Id.*) The United States responded. (*Id.*) The Court then orally announced its ruling that the United States has met its burden of showing a broad preliminary injunction is warranted against Mr. Marc and all other Defendants. (*Id.*) This

Order memorializes the Court's pronouncement.

The Court finds that Defendants Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC have engaged in conduct subject to penalty under 26 U.S.C. §§ 6694, 6695, and 6701, and fraudulent or deceptive conduct which substantially interferes with the administration of the internal revenue laws. Therefore, injunctive relief is appropriate and a narrower injunction barring specific conduct will not suffice. The Court further finds that the equitable factors weigh in favor of a preliminary injunction. *See United States v. Stinson*, Case No. 6:14-cv-1534-Orl-22TBS, 2016 WL 7426582, at *2-3 (M.D. Fla. Jan. 28, 2016), *aff'd* 661 F. App'x 645 (11th Cir). Based on the record, and for good cause shown, the Court grants the motion and enters a preliminary injunction under 26 U.S.C. §§ 7402, 7407, and 7408, as follows:

IT IS HEREBY ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, and anyone acting in concert or participation with them, are preliminarily enjoined pursuant to Internal Revenue Code (I.R.C.) 26 U.S.C. §§ 7402, 7407, and 7408, from acting as federal tax return preparers and assisting in, advising, or directing the preparation or filing of federal tax returns, amended returns, or any other federal tax documents or forms for any person or entity other than themselves; investing in, providing capital or loans to, or receiving fees or remuneration from a tax return preparation business; and owning, operating, managing, working in, controlling, licensing, consulting with, or franchising a tax return preparation

business.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, shall immediately close all tax return preparation stores that they currently own directly or through any entity. Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC shall not thereafter re-open those tax return preparation stores or any new store(s) absent order of this Court.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, are prohibited from assigning, transferring, or selling: (1) a personal or business Preparer Tax Identification Number(s) (PTIN); (2) a personal or business Electronic Filing Identification Number(s) (EFIN); (3) any other federally issued identification number(s) to prepare or file federal income tax returns; (4) a list of customers or any other customer information; or (5) any proprietary information pertaining to their tax preparation businesses.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, are prohibited from assigning, transferring, or selling any franchise agreement, independent

contractor agreement, or employment contract related to their tax preparation businesses.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, shall, within 5 days, provide a copy of this Order to all of their principals, officers, managers, franchisees, employees, and independent contractors.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, shall, within 5 days, post a message on all of their social media accounts (Facebook, Twitter, Instagram, and any other account) held or controlled by them or used by any of their tax preparation businesses stating that the Court has barred them from preparing tax returns indefinitely.

IT IS FURTHER ORDERED that Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC, pursuant to 26 U.S.C. § 7402, shall, within 5 days, post a full-sized (8 ½" by 11"), paper copy of this Order of Preliminary Injunction upon the entrance place, front door, or front window of any tax preparation store that they own, are currently renting, or have rented for the 2019 tax filing season so that it is prominent and visible to the public, and shall maintain a copy of this Order of Preliminary Injunction upon the entrance until such time as the Court modifies, vacates, or supersedes this Order.

This Order of Preliminary Injunction against Marcgenson Marc, Tiana Character, LeNorris LaMoute, Dosuld Pierre, Shirleen Thales, Advanced Tax Services, Inc., Genson Financial Group, LLC, and Character Financial Solutions, LLC shall remain in full force and effect until the final resolution of this case on the merits or such time as the Court modifies, vacates, or supersedes this Order.

DONE AND ORDERED in Chambers in Orlando, Florida, on January 16, 2019.




ROY B. DALTON JR.
United States District Judge

Copies to:
Counsel of Record