

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**Case No: 6:18-cv-2148-Orl-41DCI**

**EROTIDA HARDEN, MICHAEL  
HARDEN, AIDA CORTES, YAHAIRA  
CLAUDIO, TAMIKA ROBENSON,  
NATASHA WILLIAMS and  
CERTIFIED TAXES, LLC,**

**Defendants.**

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**ORDER**

THIS CAUSE is before the Court on Plaintiff's Motion for Temporary Restraining Order and Preliminary Injunction (Doc. 3; *see also* Dec. 21, 2018 Order, Doc. 4 (deferring ruling on Plaintiffs request for preliminary injunction)). On December 21, 2018, this Court entered a temporary restraining order (Doc. 4 at 4–6). A hearing was held on January 3, 2019, for the parties to address whether the temporary restraining order should be dissolved or whether a preliminary injunction should be imposed. At the hearing all Defendants except for Natasha Williams appeared and agreed to a proposed preliminary injunction. Though Defendant Williams did not agree to the proposed preliminary injunction, for the reasons stated December 21, 2018 Order Plaintiff has met its burden to show a preliminary injunction is necessary, that the terms of the proposed preliminary injunction are appropriate under the circumstances, and that Williams was warned that failure to appear at the January 3 hearing could result in the imposition of a preliminary injunction without further notice.

Therefore, the Court will enter the following preliminary injunction in accordance with the Proposed Preliminary Injunction filed by Plaintiff as to all Defendants. Additionally, counsel for

Plaintiff informed the Court that due to the government shutdown, he has been furloughed. Because of the shutdown, the parties will not need to submit a proposed scheduling order. Upon the reopening of the government, Plaintiff shall have two months to conduct limited discovery and to provide Defendants with a disgorgement amount.

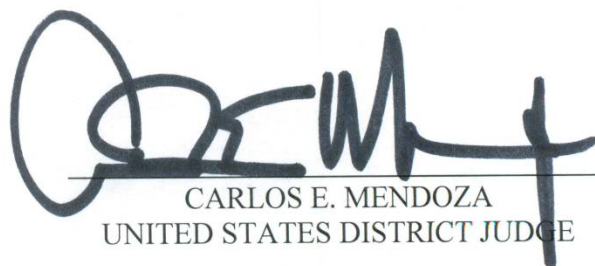
Therefore, it is **ORDERED** and **ADJUDGED** as follows:

1. Plaintiffs Motion for Temporary Restraining Order and Preliminary Injunction (Doc. 3) is **GRANTED**.
2. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC, and anyone acting in concert or participation with them, are **PRELIMINARILY ENJOINED** pursuant to the Internal Revenue Code, 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.
3. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, 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. Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC shall not thereafter reopen those tax return preparation stores or any new stores absent order of this Court.

4. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC, pursuant to 26 U.S.C. § 7402, are **PROHIBITED** from assigning, transferring, or selling: (1) personal or business Preparer Tax Identification Number(s) (PTIN); (2) 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.
5. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, 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.
6. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC, pursuant to 26 U.S.C. § 7402, shall, within five days, provide a copy of this Order to all of their principals, officers, managers, franchisees, employees, and independent contractors.
7. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC, pursuant to 26 U.S.C. § 7402, shall within five 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.

8. Defendants Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, LLC, pursuant to 26 U.S.C. § 7402, shall, within five 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.
9. This Order of Preliminary Injunction against Erotida Harden, Michael Harden, Aida Cortes, Yahaira Claudio, Tamika Robenson, Natasha Williams, and Certified Taxes, 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 Orlando, Florida on January 7, 2019.



CARLOS E. MENDOZA  
UNITED STATES DISTRICT JUDGE

Copies furnished to:

Counsel of Record  
Unrepresented Parties