

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Case No. 4:10-cv-14612

MACHISTA L. CHOICE and  
TRACEY R. RANDOLPH,

Defendants.

/

**ORDER OF PERMANENT INJUNCTION AGAINST MACHISTA L. CHOICE**

Now before the Court is Plaintiff's Motion for Default Judgment against Defendant, Machista L. Choice, pursuant to Federal Rule of Civil Procedure 55(b). The Clerk's Entry of Default was entered on January 11, 2011 in accordance with Fed. R. Civ. P. 55(a). Accordingly, judgment is hereby entered in favor of the Plaintiff, United States of America, and against Defendant Machista L. Choice ("Choice").

The Court finds that Choice has continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. § 6694, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent Choice, and anyone acting in concert with him, from further engaging in such conduct. The Court further finds that because such conduct was continual and repeated, and because a narrower injunction would not be sufficient to prevent Choice's interference with the proper administration of the internal revenue laws, that Choice should be enjoined from further acting as a federal tax return preparer under 26 U.S.C. § 7407. The Court further finds that Choice engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent Choice, and anyone acting in concert with him,

from further engaging in such conduct. The Court further finds that Choice engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a) to prevent recurrence of such conduct.

Based on the foregoing and the record in this case, and for good cause shown,

**IT IS HEREBY ORDERED** that Defendant Machista L. Choice, and those persons in active concert or participation with him, are enjoined from directly or indirectly:

- (1) acting as a federal tax return preparer, or assisting in or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself, or appearing as a representative on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- (2) understating customers' liabilities as prohibited by IRC § 6694;
- (3) engaging in any other activity subject to penalty under IRC §§ 6694, 6701, or any other penalty provision in the IRC; and
- (4) engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme.

**IT IS FURTHER ORDERED** that Machista L. Choice shall contact, within fifteen days of this Order, by United States mail and, if an e-mail address is known, by e-mail, all persons for whom he prepared federal tax returns or claims for a refund for tax years 2002 through 2009, to inform them of the permanent injunction entered against him.

**IT IS FURTHER ORDERED** that Machista L. Choice shall produce to counsel for the United States, within fifteen days of this Order, a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom he prepared federal tax returns or claims for a refund for tax years 2002 through 2009.

**IT IS FURTHER ORDERED** that Machista L. Choice shall provide a copy of this Order to all of his principals, officers, managers, employees, and independent contractors within fifteen days of the Court's order, and provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom he provided a copy of the Court's order.

**IT IS FURTHER ORDERED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this permanent injunction

**IT IS FURTHER ORDERED** that the Court shall retain jurisdiction over Machista L. Choice and over this action to implement and enforce this Order of Permanent Injunction.

Dated: March 1, 2011

s/Mark A. Goldsmith  
MARK A. GOLDSMITH  
United States District Judge

**CERTIFICATE OF SERVICE**

The undersigned certifies that the foregoing document was served upon counsel of record via the Court's ECF System to his respective email address disclosed on the Notice of Electronic Filing and to Defendant Machista Lonnell Choice via First Class U.S. mail at 3354 S. Bassett Street, Detroit, Michigan 48217 on March 1, 2011.

s/Deborah J. Goltz  
DEBORAH J. GOLTZ  
Case Manager