

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:18-CV-11073
Plaintiff,	)	
	)	Hon. Avern Cohn
v.	)	
	)	
TAX CONNECTION WORLDWIDE,	)	
LLC; JOHN R. BEASON;	)	
TERESA GODWIN-MARTIN; and	)	
DESIREE KING,	)	
	)	
Defendants.	)	
_____	)	

**DEFAULT JUDGMENT OF PERMANENT INJUNCTION AGAINST  
DEFENDANTS TERESA GODWIN-MARTIN AND DESIREE KING**

Upon the plaintiff United States of America’s Motion for Entry of Default Judgment Against Defendants Teresa Godwin-Martin and Desiree King, filed on December 31, 2018 (Dkt. No. 16), the Court finds that Teresa Godwin-Martin and Desiree King have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and in other fraudulent or deceptive conduct, and that injunctive relief is appropriate under 26 U.S.C. § 7407 to prevent Teresa Godwin-Martin and Desiree King, and anyone acting in concert with them, 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 Teresa Godwin-Maritn’s and Desiree King’s interference

with the proper administration of the internal revenue laws, that Teresa Godwin-Martin and Desiree King should be enjoined from further acting as a federal tax return preparer under 26 U.S.C. § 7407. The Court further finds that Teresa Godwin-Martin and Desiree King engaged in conduct that interferes with the enforcement of the internal revenue laws, and that injunctive relief is appropriate pursuant to 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, ADJUDGED, AND DECREED** that Teresa Godwin-Martin and Desiree King, and their officers, agents, servants, employees, attorneys, and anyone in active concert or participation with them, are enjoined from directly or indirectly:

1. Preparing or assisting in the preparation or filing of federal tax returns, amended returns, and other federal tax documents and forms for anyone other than herself;
2. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
3. Owning, managing, controlling, working for, or volunteering for a tax-return preparation business;
4. Advertising tax return preparation services through any medium, including print, online, and social media;
5. Maintaining, assigning, holding, using, or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
6. Representing any person in connection with any matter before the IRS;

7. Employing any person to work as a federal tax return preparer;
8. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer; and
9. Engaging in any conduct subject to penalty under 26 U.S.C §§ 6694 and 6695, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

**IT IS FURTHER ORDERED, ADJUDGED, AND DECREED** that the United States is permitted to engage in post-judgment discovery to ensure compliance with the terms of this permanent injunction, and that the Court shall retain jurisdiction over Teresa Godwin-Martin and Desiree King and over this action to enforce this order of permanent injunction.

**SO ORDERED** this 15<sup>th</sup> day of Feb., 2019.

*Avern Cohn*

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Hon. Avern Cohn  
UNITED STATES DISTRICT JUDGE