

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 8:23-cv-1015-KKM-JSS

CHRISTEL JOSEPH,

Defendant.

ORDER

The United States of America moves for default judgment against Christel Joseph. Mot. for Default J. (Doc. 20). The Magistrate Judge recommended that I grant the motion. R&R (Doc. 22).

The fourteen-day deadline for the Parties to object to the recommendation has passed, and neither Party has objected. Nevertheless, I review the Magistrate Judge's legal conclusions de novo. *See Cooper-Houston v. S. Ry. Co.*, 37 F.3d 603, 604 (11th Cir. 1994); *Ashworth v. Glades Cnty. Bd. of Cnty. Comm'rs*, 379 F. Supp. 3d 1244, 1246 (M.D. Fla. 2019) (Steele, J.). After review, I conclude that default judgment against Christel Joseph is appropriate for the reasons and to the extent the Magistrate Judge stated. *See* R&R at 4–11.

Accordingly, the following is **ORDERED**:

1. The Magistrate Judge's Report and Recommendation, (Doc. 22), is **ADOPTED** and made a part of this Order for all purposes.
2. The United States' Motion for Default Judgment, (Doc. 20), is **GRANTED**.
3. The Clerk is directed to enter a **FINAL DEFAULT JUDGMENT** in favor of the United States and against Christel Joseph.
4. Christel Joseph is permanently enjoined from:
 - a. Owning or operating a tax return preparation business;
 - b. Preparing, filing, or assisting in the preparation of filing federal tax returns, amended returns, and other related documents and forms that he knows will result in the understatement of any tax liability or the overstatement of federal tax refunds;
 - c. Maintaining any association with, or profiting from, a tax return preparation business;
 - d. Instructing, teaching, or otherwise training any person in the preparation of federal tax returns, amended returns, and other related documents and forms;

- e. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
 - f. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.
5. The Court will retain jurisdiction over this action for the purposes of implementing and enforcing the permanent injunction.
6. The Clerk is directed to **CLOSE** this case.

ORDERED in Tampa, Florida, on November 29, 2023.


Kathryn Kimball Mizelle
United States District Judge