

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case No. 16-24662-CIV-WILLIAMS

UNITED STATES OF AMERICA,

Plaintiff,

vs.

PERFECT AUTO PAINT & BODY
SHOP, INC., and NADER NABIL
AWEIDAH

Defendants.

PERMANENT INJUNCTION AND ORDER DISMISSING CASE

THIS MATTER is before the Court on the Parties' Joint Motion for Entry of Judgment and Permanent Injunction by Consent and Stipulation for Dismissal. (DE 24).

Having reviewed the submissions as stipulated and consented to by the parties, and being fully advised in the premises:

1. The Court finds Defendants, Perfect Auto Paint & Body Shop, Inc. and Nader Aweidah, admit for purposes of this injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this matter.
2. The Court further finds for purposes of this injunction only, defendants have engaged in conduct that substantially interferes with the enforcement of the internal revenue laws, and injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to the Court's inherent equity powers and 26 U.S.C. § 7402(a).

Accordingly, it is hereby **ORDERED AND ADJUDGED** that the Joint Motion for Entry of Permanent Injunction by Consent (DE 24) is **GRANTED**. It is further **ORDERED AND ADJUDGED** pursuant to 26 U.S.C. § 7402:

- A. Nader Aweidah (individually and doing business under any other name or using any other entity) and Perfect Auto Paint & Body Shop, Inc., and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them are hereby under order of permanent injunction requiring them:
- a. to withhold and pay over to the IRS all employment taxes, including federal income, FUTA, and FICA taxes, required by law;
 - b. to segregate and hold separate and apart from all other funds all monies withheld from employees or collected from others for taxes under any internal revenue laws of the United States and to deposit the monies so withheld and collected, as well as the employer's share of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations;
 - c. to deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations;
 - d. for a period of five years, to sign and deliver affidavits, letters, or other correspondence signed under penalty of perjury pursuant to 28 U.S.C § 1746 to Revenue Officer Maria Moreno of the Internal Revenue Service at 51 SW First Avenue, Miami, Florida 33130, or to such other person or specific location as directed by the IRS, no later than the

twentieth day of each month, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made;

- e. to timely file all Form 941 and 940 tax returns with the Internal Revenue Service at 51 SW First Avenue, Miami, Florida 33130, or to such other specific location as directed by the IRS;
- f. to timely pay all required outstanding liabilities due on each tax return required to be filed;
- g. not to assign any property or rights to property or make any disbursements before paying all required outstanding liabilities due on each tax return required to be filed going forward from the date of the injunction; and
- h. for a period of five years, to notify the IRS in the future of any new company they may come to own, manage, or work for;

B. That the United States is entitled to conduct discovery to monitor defendants' compliance with the terms of this permanent injunction entered against them; and

C. That this Court retain jurisdiction over Perfect Auto Paint & Body Shop, Nader Aweidah, and over this action to enforce this injunction entered against them until **September 20, 2018**.

All pending motions are **DENIED AS MOOT**. All hearings, trial settings, and deadlines are **CANCELED**. The Clerk is directed to **CLOSE** this case.

DONE AND ORDERED in Chambers in Miami, Florida, this 17th day of
September, 2017.


KATHLEEN M. WILLIAMS
UNITED STATES DISTRICT JUDGE