

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. ) 1:17CV1126  
 )  
 GERICARE AND HEALTH SERVICES, )  
 INC., MERVYN RANDALL, and )  
 GLYNIS RANDALL, )  
 )  
 Defendants. )

**CONSENT PERMANENT INJUNCTION**

Plaintiff, the United States of America, filed a Complaint for Permanent Injunction against Defendants Gericare and Health Services, Inc. ("Gericare"), Mervyn Randall, and Glynis Randall. (Doc. 1.) To resolve the claims raised in the Complaint, the parties have stipulated and agreed to entry of a permanent injunction against Defendants Gericare, Mervyn Randall, and Glynis Randall. Defendants also waive their rights to appeal from the entry of this Permanent Injunction.

This agreement resolves only the claims raised by the Complaint in this civil action, and neither precludes the United States from pursuing any other current or future civil or criminal claims or proceedings, nor precludes Defendants Gericare, Mervyn Randall, and Glynis Randall from contesting

their liability in any matter or proceeding other than this civil action.

Defendants Gericare, Mervyn Randall, and Glynis Randall admit the allegations of the Complaint for Permanent Injunction and waive the entry of finding of facts and conclusions of law under Fed. R. Civ. P. 52.

Defendants Gericare, Mervyn Randall, and Glynis Randall voluntarily consent to the entry of this Permanent Injunction, which constitutes a final judgment in this action, and each of them waive their right to appeal from it.

Defendants Gericare, Mervyn Randall, and Glynis Randall consent to the entry of the Consent Permanent Injunction without further notice and agree that this court shall retain jurisdiction over them and this civil action for purpose of implementing and enforcing this Consent Permanent Injunction.

**IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that:

1. The court has jurisdiction over the parties and this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).

2. The court finds that Defendants Gericare, Mervyn Randall, and Glynis Randall have consented to the entry of this Consent Permanent Injunction.

3. The entry of this Consent Permanent Injunction is necessary and appropriate for the administration and enforcement of the internal revenue laws under 26 U.S.C. § 7402(a).

4. In accordance with 26 U.S.C. § 7402(a) and the court's equitable powers, the court issues this permanent injunction ordering that Defendants Gericare, Mervyn Randall, and Glynis Randall shall:

a. Deposit the federal income taxes, Social Security, and Medicare (collectively, Federal Insurance Contributions Act or "FICA") taxes that are required by law to be withheld from the wages of the employees of Defendant Gericare in an appropriate federal depository bank, in accordance with federal deposit regulations;

b. Deposit the Federal Unemployment Tax Act ("FUTA") taxes owed by Defendant Gericare in an appropriate federal depository bank each quarter in accordance with federal deposit regulations;

c. Sign and deliver affidavits to the Internal Revenue Service at 4405 Bland Road, Suite 100, Raleigh, North Carolina 27609, or such other location as the IRS may designate, no later than the twentieth day of each month, stating that the requisite deposits of withheld federal income tax, withheld FICA

tax, employer FICA tax, and federal unemployment tax have been made in a timely manner;

d. Timely pay all outstanding federal tax liabilities due on each federal employment and unemployment tax required to be filed herein;

e. Be prohibited from assigning any property or making any payments after an injunction is entered in this civil action until the withholding liabilities and employment taxes are first properly deposited or paid to the IRS; and

f. Notify the IRS of any future employment tax conduct with respect to any new or presently unknown company that the defendants may become involved with, including the imposition of affirmative duties upon Defendants Mervyn Randall and Glynis Randall to notify the IRS or a designated revenue officer of any new business they may come to own, manage, or work for in the next five years.

5. This court shall retain jurisdiction over this case for the purpose of monitoring and enforcing the Defendants' compliance with this Consent Permanent Injunction.

6. The United States may provide notice of the entry of this Consent Permanent Injunction in accordance with Rule 65 of the Federal Rules of Civil Procedure by sending a true and correct copy thereof to Defendants' counsel by Federal Express.

7. The parties shall bear their respective attorneys' fees and costs incurred in this matter.

This the 22nd day of March, 2018.

*William L. Ostrum, Jr.*

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United States District Judge