

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	Case No. 17-cv-12490-WHW-CLW
Plaintiff,)	
)	
v.)	
)	
KIDZ KASTLE,)	
CHARMAINE DE JESUS, and)	
JOSE A. DE JESUS,)	
)	
Defendants.)	
_____)	

CONSENT PERMANENT INJUNCTION

Plaintiff, the United States of America, filed a Complaint for Permanent Injunction against defendants Kidz Kastle, Charmaine De Jesus and Jose A. De Jesus. To resolve the claims raised in the Complaint, the parties have stipulated and agreed to entry of a permanent injunction against Kidz Kastle, Charmaine De Jesus and Jose A. De Jesus. This agreement resolves only the claims raised by the Complaint in this civil action, and neither precludes the government from pursuing any other current or future civil or criminal claims or proceedings, nor precludes the defendants from contesting their liability in any matter or proceeding other than this civil action.

Kidz Kastle, Charmaine and Jose De Jesus admit the allegations of the Complaint for Permanent Injunction and waive the entry of finding of facts and conclusions of law under Federal Rule of Civil Procedure 52.

Kidz Kastle, Charmaine and Jose De Jesus 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.

Kidz Kastle, Charmaine and Jose De Jesus 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.

Accordingly, the Court ORDERS 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 Kidz Kastle, Charmaine and Jose De Jesus 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 Kidz Kastle, Charmaine De Jesus and Jose A. De Jesus shall:
 - a. Deposit the federal income taxes, and 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 Kidz Kastle, in an appropriate federal depository bank, in accordance with federal deposit regulations;
 - b. Deposit the Federal Unemployment Tax Act ("FUTA") taxes owed by Kidz Kastle in an appropriate federal depository bank each quarter in accordance with federal deposit regulations;
 - c. Sign and deliver affidavits to Revenue Officer Ethel O. Stephenson, Internal Revenue Service, 955 South Springfield Avenue, Springfield, New Jersey 07081, or such other IRS employee and location designated by the IRS, no later than

the 20th day of each month, stating that the requisite deposits of withheld federal income tax, withheld FICA tax, employer FICA tax, and federal unemployment tax with respect to the employees of Kidz Kastle 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;

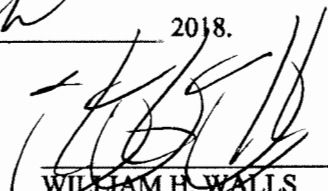
e. Be prohibited from assigning any property or making any payments after an injunction is entered in this civil action until the withholding liabilities and employment taxes are first properly deposited or paid to the IRS; and

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 Jose and Charmaine De Jesus 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 (5) years.

5. 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 the defendants' counsel by Federal Express.

6. The parties shall bear their respective attorney's fees and costs incurred in this matter.

ENTERED this 14 day of March 2018.



WILLIAM H. WALLS
United States District Judge

Agreed to and submitted by:

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Erin F. Darden

ERIN F. DARDEN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6501 (v)
202-514-6866 (f)
Erin.Darden@usdoj.gov

Counsel for United States

2/26/18

Date



JAMES R. LISA
James R. Lisa Law Office
921 Bergen Ave, 1001B
Jersey City, New Jersey 07306
201-466-6335 (v)
JamesLisaLaw@gmail.com

2/18/18

Date

Counsel for Defendants