
UNITED STATES DISTRICT COURT
District of Minnesota

UNITED STATES OF AMERICA,

JUDGMENT IN A CIVIL CASE

Plaintiff(s),

v.

Case Number: 17-cv-110 (HB)

REEVE CHIROPRACTIC CLINIC, P.A. and
MARK REEVE,

Defendant(s).

- Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.
- Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED THAT:

1. An injunction is entered against Reeve Chiropractic Clinic, P.A. (hereinafter "RCC") and Mark Reeve as follows:
 - a. Parties Covered by Injunction: This injunction binds RCC and Mark Reeve as well as RCC's officers, shareholders, agents, employees, and persons in concert or participation with them. Where the terms of the injunction require RCC to take action, such requirement shall equally apply to Mark Reeve insofar as he shall be required to ensure that RCC takes the required actions.
 - b. Withholding Requirement: RCC shall withhold federal income taxes and Federal Insurance Contributions Act ("FICA") taxes (which include Social Security and Medicare taxes) from the wages of RCC's employees when wages are paid.
 - c. Deposit Requirements: In accordance with federal deposit regulations, RCC shall timely make deposits to the Internal Revenue Service ("IRS") using the Department of Treasury's Electronic Federal Tax Payment System ("EFTPS") of withheld income and FICA taxes, as well as RCC's share of FICA taxes.
 - d. Return Requirements: RCC shall timely file with the IRS all of its Form 941 (i.e., Employer's Quarterly Federal Tax Return) and Form 940 (i.e., Employer's Annual Federal Unemployment Tax Return) tax returns at the address and in the manner identified in the Instructions for Form 941 and Form 940, which are available at www.irs.gov.
 - e. Timely Payment Requirement: From the date this injunction is entered, RCC shall timely pay all required liabilities due on each of its filed Forms 941 and Forms 940.

- f. **Employment Tax Priority:** From the date this injunction is entered, RCC shall be prohibited from paying its other creditors before timely paying its Form 941 and Form 940 tax liabilities as they come due.
- g. **Transfer Prohibition:** From the date this injunction is entered, RCC and Mark Reeve, and those persons in concert or participation with RCC, are prohibited from transferring, disbursing, or assigning any of RCC's money, property, or assets if the Form 941 and Form 940 liabilities have not been fully paid.
- h. **Notification of New Business:** RCC shall notify IRS Revenue Officer Deborah Olson, or such other IRS employee designated by the IRS, if: (1) RCC merges with another company, assumes a new name, or transfers substantially all of its assets to another entity; or (2) Mark Reeve comes to own, manage, control, or work for another company at any time before the completion of the payment plan pursuant to the parties settlement agreement. RCC and Mark Reeve shall notify the IRS within ten (10) days after any of the aforementioned actions. IRS Revenue Officer Deborah Olson can be reached by mail at 30 East 7th St., M/S 5900, St. Paul, MN 55101 or by phone at (651) 312-7978.
- i. **Notification of New Responsible Person:** RCC and Mark Reeve shall notify IRS Revenue Officer Deborah Olson, or such other IRS employee designated by the IRS, if any person, apart from Mark Reeve, becomes a responsible person for collecting, accounting for, or paying over employment taxes withheld from the wages of RCC's employees. RCC and Mark Reeve shall notify the IRS within ten (10) days after the aforementioned action.
- j. **Enforcement of Injunction:** The United States shall be permitted to issue discovery requests during the term of the injunction to ensure RCC and Mark Reeve are fully complying with the injunction. The Court shall retain jurisdiction of this action for the purposes of implementing and enforcing this injunction and entering all additional decrees and orders necessary and appropriate for the public interest.
2. The Clerk of Court shall enter this judgment forthwith since there is no just reason for delay.

Date: 4/9/2018

KATE M. FOGARTY, CLERK

s/M. Price

(By) M. Price, Deputy Clerk