

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,)	Case No. 6:18-cv-886-AMQ
)	
Plaintiff,)	
)	
v.)	
)	
BOGART TITLE, INC.,)	
BOGART LAW FIRM, P.A., and)	
ERIK R. BOGART,)	
)	
Defendants.)	
_____)	

ORDER GRANTING INJUNCTION

This cause is before the Court upon the Stipulation for Entry of Order Granting Injunction (ECF No. 13) filed by Plaintiff, United States of America, and Defendants, Bogart Title, Inc., Bogart Law Firm, P.A., and Erik R. Bogart. Having considered this stipulation, it is hereby **ORDERED AND ADJUDGED:**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345, and 26 U.S.C. § 7402(a).

2. This Court may impose injunctive relief pursuant to 26 U.S.C. § 7402(a) and the Court’s inherent equity powers to require taxpayers to comply with their obligations under the Internal Revenue Code.

3. Pursuant to 26 U.S.C. § 7402(a), and except as otherwise specifically provided in this paragraph 3, a permanent injunction is issued against Bogart Title, Inc., Bogart Law Firm, P.A., and Erik R. Bogart. Specifically, it is **ORDERED:**

a. Erik R. Bogart, Bogart Title, Inc., and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active

concert or participation with them, shall withhold and pay over to the IRS all employment taxes, including employees' withheld income taxes and withheld Federal Insurance Contributions Act ("FICA") taxes, as required by law;

b. Erik R. Bogart and Bogart Title, Inc., shall deposit withheld income and FICA taxes, as well as Bogart Title Inc.'s share of FICA taxes, in an appropriate federal depository bank in accordance with federal deposit regulations;

c. Erik R. Bogart and Bogart Title, Inc., shall deposit Federal Unemployment Tax Act ("FUTA") taxes in an appropriate federal depository bank in accordance with federal deposit regulations;

d. Erik R. Bogart, and those individuals at Bogart Title, Inc., responsible for carrying out the duties in subparagraphs a. – c., above, shall, for a period of five (5) years, sign and deliver affidavits to the IRS at 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other 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. Erik R. Bogart and Bogart Title, Inc., shall timely file all Form 941 and 940 tax returns with the IRS at 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify in writing;

f. Bogart Title, Inc., and Bogart Law Firm, P.A., shall timely file all corporate income tax returns (Form 1120/1120S) with the IRS as required by law;

g. Erik R. Bogart shall timely file all Form 1040 individual income tax returns with the IRS as required by law;

h. Erik R. Bogart, Bogart Title, Inc., and Bogart Law Firm, P.A., shall timely pay all required outstanding liabilities due on each tax return required to be filed going forward;

i. Erik R. Bogart, Bogart Title, Inc., and Bogart Law Firm, P.A., and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, in the event all required federal liabilities shown as due on each tax return required to be filed going forward from the date of the entry of this Order are not timely paid, are enjoined from assigning any property or rights to property, or making any disbursements, unless all required federal taxes shown as due for any given tax period are timely deposited or otherwise paid; and


j. Erik R. Bogart, for a period of five (5) years from the date of this Order Granting Injunction, shall notify in writing the IRS at 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other specific location as directed by the IRS, of any new company he may come to own or manage within thirty (30) days of acquiring his ownership or management interest.

4. This Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Order Granting Injunction.

5. The United States of America may conduct post-judgment discovery to monitor compliance with the Order Granting Injunction.

The Clerk of the Court is directed to **ADMINISTRATIVELY CLOSE** this case.

IT IS SO ORDERED.


A. MARVIN QUATTLEBAUM JR.
UNITED STATES DISTRICT JUDGE

May 25, 2018
Greenville, South Carolina

This injunction is consented to by:

For the United States of America

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

NICHOLAS S. BAHNSEN
Trial Attorney, Tax Division
U.S. Department of Justice
555 4th Street, N.W., Room 6223
Washington, D.C. 20001
Telephone: (202) 616-3309
Facsimile: (202) 514-4963
Nicholas.S.Bahnsen@usdoj.gov

**For Defendants, Erik R. Bogart, Bogart
Title, Inc., and Bogart Law Firm, P.A.**

MCNAIR LAW FIRM, P.A.

By: *s/ Erik P. Doerring*
ERIK P. DOERRING (ID 06011)
1221 Main Street
Suite 1800
Columbia, South Carolina 29201
Telephone: (803) 799-9800
Facsimile: (803) 753-3277
Email: edoerring@mcnair.net

– and –

BETH DRAKE
United States Attorney
District of South Carolina

By: *s/ J. Douglas Barnett*
J. DOUGLAS BARNETT (2144)
Assistant United States Attorney
1441 Main Street, Suite 500
Columbia, South Carolina 29201
Phone: (803) 929-3000
Facsimile: (803) 254-5163
E-mail: doug.barnett@usdoj.gov

*Attorneys for Plaintiff the United States
of America*