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13 UNITED STATES DISTRICT COURT  
14 NORTHERN DISTRICT OF CALIFORNIA  
15 SAN FRANCISCO DIVISION

16 UNITED STATES OF AMERICA,

17 Plaintiff,

18 v.

19 ALMA JACKSON; CARLETTA JACKSON-  
20 LANE; and SOJOURNER TRUTH FOSTER  
FAMILY SERVICE AGENCY;

21 Defendants.

Case No. 3:17-cv-02535

PERMANENT INJUNCTION BY CONSENT

22  
23 Now before the Court is the Joint Motion for Entry of Permanent Injunction by Consent  
24 filed by Plaintiff, the United States of America (ECF No. 2).

1 The Court having reviewed the submissions as stipulated and consented to by the parties,  
2 and being fully advised in the premises, it is hereby ORDERED:

3 A. The Court finds Plaintiff, the United States of America, has filed a complaint  
4 seeking a permanent injunction against defendants Alma Jackson, Carletta Jackson-Lane and  
5 Sojourner Truth Foster Family Service Agency (“STFFSA”) under 26 U.S.C. § 7402(a);

6 B. The Court further finds defendants Alma Jackson, Carletta Jackson-Lane, and  
7 STFFSA (collectively, “Defendants”) admit for purposes of this injunction that the Court has  
8 personal jurisdiction over each defendant and has subject matter jurisdiction over this matter;

9 C. The Court further finds, for purposes of this injunction only, that Defendants have  
10 engaged, and continue to engage, in conduct that substantially interferes with the administration  
11 of the internal revenue laws, by (a) continually failing to pay STFFSA’s employment tax  
12 obligations required by 26 U.S.C. §§ 3102, 3111 and 3402, (b) failing to make STFFSA’s  
13 employment tax deposits as required by 26 U.S.C. §§ 6302 and 6157 and 26 C.F.R. §§ 31.6302-  
14 1, 31.6302(c)-1 and 31.6302(c)-3, and (c) failing to timely file STFFSA’s employment tax  
15 returns as required by 26 U.S.C. § 6011 and 26 C.F.R. § 31.6071(a)-1;

16 D. The Court finds that an injunction is appropriate and necessary, under both 26  
17 U.S.C. § 7402(a) and the Court’s inherent equity powers, to prevent continued violations.

18 Accordingly, it is hereby ORDERED and ADJUDGED pursuant to 26 U.S.C. § 7402(a)  
19 that:

20 1. Defendants, individually and doing business under any other name, or using any  
21 other non-STFFSA entity, and their representatives, partners, agents, servants, employees,  
22 attorneys, and anyone in active concert or participation with them, are prohibited from failing to  
23 pay over to the IRS all employment taxes, including federal income tax withholding, and FICA  
24 taxes, required by law.

25 2. STFFSA is required to timely file all employment tax returns with the IRS, or at  
such other location as the IRS may deem appropriate.

3. STFFSA is required to deposit withheld FICA taxes, as well as STFFSA’s share

1 of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit  
2 regulations.

3 4. STFFSA, and those individuals at STFFSA responsible for carrying out the duties  
4 established under paragraphs (2) and (3), for a period of five years, to sign and deliver affidavits  
5 to the Revenue Officer, or such other location as the IRS may deem appropriate, on the 1st day  
6 of each month, stating that the requisite withheld income, and FICA tax deposits were timely  
7 made;

8 5. STFFSA is required to timely pay all required outstanding liabilities due on each  
9 return required to be filed herein.

10 6. STFFSA, Alma Jackson, and Carletta Jackson-Lane, are prohibited for a period of  
11 five years from assigning any STFFSA property or making any disbursements to, or for the  
12 benefit of, defendants Alma Jackson and Carletta Jackson-Lane, or their relatives, until amounts  
13 required to be withheld from wages after the date of this injunction for a given payroll period are,  
14 in fact, paid to the IRS.

15 7. For a period of five years, STFFSA, Alma Jackson, and Carletta Jackson-Lane,  
16 and their representatives, agents, servants, employees, attorneys, successors in interest and  
17 assigns, and anyone in active concert or participation with them, in the event all required  
18 outstanding liabilities due on each employment tax return required to be filed going forward  
19 from the date of the injunction are not timely paid are prohibited from assigning any of  
20 STFFSA's property or rights to property or making any disbursements from STFFSA's assets  
21 before paying the delinquent federal employment taxes and federal income tax withholding due  
22 for a given payroll period.

23 8. Defendants are required to deliver to all of STFFSA's current board members,  
24 current employees, and any former employees employed at any time since January 1, 2016, a  
25 copy of the Court's findings and permanent injunction.

9. Defendants are required to post and keep posted for five years in one or more  
conspicuous place on the STFFSA business premises where notices to employees are

1 customarily posted, a copy of this Court's findings and permanent injunction.

2 10. For a period of five years STFFSA, Alma Jackson, and Carletta Jackson-Lane are  
3 required to provide detailed monthly statements of all financial accounts of STFFSA, including  
4 detailed records of all payments made to or for the benefit of foster families, including  
5 documentation or confirmation of payments received by supported foster families (i.e. payments  
6 to foster parents, payments for foster care, payments for expenses relating to foster children) to  
7 the assigned Revenue Officer.

8 11. For a period of five years Defendants are required to notify the IRS within ten  
9 (10) days of any new corporation or company Alma Jackson, and Carletta Jackson-Lane may  
10 come to own, manage, or work for as an officer or employee.

11 12. For a period of five years, Defendants are required notify the IRS within ten (10)  
12 days if STFFSA assumes a new name or transfers its employees or operations to another entity.

13 13. The United States is authorized to take post-judgment discovery to ensure  
14 compliance with the terms of this permanent injunction.

15 14. This Court shall retain jurisdiction over this case to ensure compliance with this  
16 injunction;

17 Entered this 10th day of May, 2017.

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20 UNITED STATES DISTRICT JUDGE  
21 NORTHERN DISTRICT OF CALIFORNIA  
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