
UNITED STATES DISTRICT COURT

District of Minnesota

United States of America,

JUDGMENT IN A CIVIL CASE

Plaintiff(s),

v.

Case Number: 17-cv-130 JNE/DTS

Metro-Area Home Care Providers, Inc.,
Professional PCA Services, LLC,
Minnesota Professional Health Care
Services Inc., Abdikarim Mohamed,
Zanab Mohamed, and Ahmed Nur,

Defendant(s).

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. The United States' motion for default judgment [Dkt. No. 20] is GRANTED.

2. Defendants are HEREBY ENJOINED as follows:

a. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, Minnesota Professional Health Care Services, Inc., Abdikarim Mohammed, Zanab Mohammed, Ahmed Nur and their representatives, agents, servants, employees, and anyone in active concert or participation with them, are prohibited from failing to withhold and pay over to the IRS all employment taxes, including federal income, FICA, and FUTA taxes, required by law.

b. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, Minnesota Professional Health Care Services, Inc., Abdikarim Mohammed, Zanab Mohammed, Ahmed Nur shall timely pay all deposits of federal employment taxes and all federal employment and unemployment taxes that become due after the date of the injunction.

c. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, Minnesota Professional Health Care Services, Inc., Abdikarim Mohammed, Zanab Mohammed, Ahmed Nur shall sign and deliver, no later than seven (7) days after the end of each month, affidavits to Revenue Officer Jacqueline Jacobson at 30 East 7th Street Saint Paul, MN 55101 or, upon written notice by the IRS, to some other person or location designated by the IRS, stating that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner.

d. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, Minnesota Professional Health Care Services, Inc., Abdikarim Mohammed, Zanab Mohammed, Ahmed

Nur shall timely file all employment (Form 941) and unemployment (Form 940) tax returns and Forms 1120 coming due after the date of the injunction.

e. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, and Minnesota Professional Health Care Services, Inc., shall timely provide, no later than seven (7) days after the close of a quarter, a quarterly statement of income and expenses to Revenue Officer Jacobson or, upon written notice by the IRS, some other person designated by the IRS at such other location as the IRS may deem appropriate.

f. Metro-Area Home Care Providers, Inc., Professional PCA Services LLC, and Minnesota Professional Health Care Services, Inc. shall not assign any property or make any payments after this injunction is issued until the deposits of employment taxes and the employment and unemployment taxes coming due after issuance of the injunction are first paid to the IRS.

g. Abdikarim Mohammed, Zanab Mohammed, and Ahmed Nur shall notify Revenue Officer Jacobson, or upon written notice by the IRS, any other person designated by the IRS, of any new, related, or associated business that they may come to manage or own in the next five (5) years, within thirty (30) days of obtaining ownership or commencing management.

h. The provisions of this injunction shall apply to any new, related, or associated business that Abdikarim Mohammed, Zanab Mohammed, and Ahmed Nur may come to manage or own in the next five (5) years.

3. Judgment shall be entered in favor of the United States and against Metro-Area Home Care Providers, Inc. for its failure to pay federal employment (Form 941), unemployment (Form 940), and corporate (1120) taxes for the periods and amounts set forth below, plus interest and statutory additions accruing after June 19, 2017, until judgment is paid:

Tax Form	Tax Period	Assessment Date	Assessed Tax/Penalty	Balance as of June 19, 2017
941	12/31/2010	02/21/2011	\$55,002.71	\$56,844.97
941	9/30/2011	11/14/2011	\$2,683.28	\$2,773.06
941	12/31/2011	02/20/2012	\$933.08	\$964.33
941	9/30/2012	11/19/2012	\$1,874.28	\$1,937.06
941	12/31/2012	02/18/2013	\$1,935.76	\$2,000.59
941	12/31/2015	05/23/2016	\$12,714.79	\$16,741.88
940	12/31/2010	10/31/2011	\$77,872.34	\$80,480.59
940	12/31/2011	02/27/2012	\$183.35	\$185.38
940	12/31/2013	03/14/2016	\$1,357.82	\$1,523.21
CIVPEN	12/31/2008		\$3,287.86	\$3,397.99
CIVPEN	12/31/2001		\$10,230.95	\$10,573.62
1120	12/31/2009		\$2,468.69	\$2,551.37
1120	12/31/2010		\$1,776.27	\$1,835.76
1120	12/31/2011		\$2,605.84	\$2,693.12
1120	12/31/2012		\$1,803.24	\$1,863.64
Total				\$186,366.57

4. Judgment shall be entered in favor of the United States and against Professional PCA Services LLC for its failure to pay federal employment (Form 941) taxes for the periods and amounts set forth below, plus interest and statutory additions accruing after June 19, 2017, until judgment is paid:

Tax Form	Tax Period	Assessment Date	Assessed Tax/Penalty	Balance as of June 19, 2017
941	03/31/2016	07/04/2016	\$9,350.47	\$11,758.94
941	06/30/2016	09/19/2016	\$19,114.49	\$20,134.67
Total:				\$31,893.61

Date: 8/11/2017

RICHARD D. SLETTEN, CLERK

s/M. Price

(By) M. Price, Deputy Clerk