

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
AIKEN DIVISION**

UNITED STATES OF AMERICA,)	Civil Action No. 1:16-cv-00866-JMC
)	
Plaintiff,)	
)	
v.)	JUDGMENT AND
)	PERMANENT INJUNCTION
CHARLES M. PROSSER d/b/a)	
PROSSER’S SEPTIC TANK SERVICE,)	
)	
Defendant.)	
)	

This matter is before the court upon motion by the United States of America (“Plaintiff”) to amend the Order (ECF No. 39) and Judgment (ECF No. 40) entered granting its Motion for Summary Judgment against Defendant Charles M. Prosser d/b/a Prosser’s Septic Tank Service (“Prosser”).

The court, having adopted the Report (ECF No. 35) in its Order entered on June 8, 2017, **GRANTS** Plaintiff’s Motion (ECF No. 42) and **DIRECTS** the Clerk of Court to enter judgment against Prosser in the amount of \$483,945.87, plus further statutory additions and interest after March 27, 2017, as allowed by 26 U.S.C. §§ 6621-6622, for Form 941 taxes for the second quarter of 2008 through and including the third quarter of 2014 and the first quarter of 2015, Form 940 taxes for 2009 through and including 2012, and Form 1040 taxes for 2010.

It is further **ORDERED**, pursuant to 26 U.S.C. § 7402(a), that:

1. Prosser shall timely deposit federal income taxes and Federal Insurance Contributions Act (“FICA”) taxes withheld from his employees, together with his liability for FICA taxes and Federal Unemployment Tax Act (“FUTA”) taxes, in accordance with the federal deposit regulations;

2. Prosser shall provide proof to Sara F. Brutscher, Revenue Officer at Internal Revenue Service, Collections Group 3100, 1835 Assembly Street, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify, no later than the 20th day of each month, that the requisite deposits of FICA and FUTA taxes described above were timely made;

3. Prosser shall timely file all Form 941 and 940 tax returns with Sara F. Brutscher, Revenue Officer at Internal Revenue Service, Collections Group 3100, 1835 Assembly Street, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify;

4. Prosser shall timely pay outstanding liabilities due on each Form 941 and 940 return required to be filed;

5. Prosser shall refrain from assigning any property or making any disbursements until all Form 941 and Form 940 liabilities due for a period arising after the injunction is entered have been paid;

6. Prosser shall give written notification to Sara F. Brutscher, Revenue Officer at Internal Revenue Service, Collections Group 3100, 1835 Assembly Street, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify, within 30 days of any new or unknown business that Prosser may come to own or manage in the next five years;

7. The court retains jurisdiction over this case to ensure compliance with this injunction, including authority to punish any violation as contempt of court; and

8. The United States is authorized to take any discovery it deems necessary to ensure that the injunction is being complied with.

IT IS SO ORDERED.

A handwritten signature in black ink that reads "J. Michelle Childs". The signature is written in a cursive, flowing style.

United States District Judge

July 21, 2017
Columbia, South Carolina