

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	Case No. 16-11454
Plaintiff,)	
)	
v.)	
)	
PALM PRESS, INC. and)	
GUS P. KAYAFAS,)	
)	
Defendants.)	
_____)	

ORDER

Having reviewed the Plaintiff United States’ Motion for Summary Judgment it is hereby ORDERED that:

The United States’ motion is GRANTED; and it is FURTHER ORDERED that:

A. Judgment is entered in favor of the plaintiff United States of America and against defendant Palm Press in the amount of \$152,776.03, for unpaid withheld income and Federal Insurance Contributions Act (“FICA”) taxes, as well as the employer’s portion of the FICA, reportable on IRS Form 941, for the tax periods ending December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2010, June 30, 2011, September 30, 2011, December 31, 2011, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014, September 30, 2014, December 31, 2014, and March 31, 2015, plus statutory additions from June 16, 2017, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied;

B. Judgment is entered in favor of the plaintiff United States of America and against defendant Palm Press in the amount of \$7,237.07, for Federal Unemployment Tax Act (“FUTA”) taxes, reportable on IRS Form 940, for the tax period ending December 31, 2008, plus statutory additions from June 16, 2017, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied;

C. Judgment is entered in favor of the plaintiff United States of America and against defendant Palm Press in the amount of \$12,873.09, for Federal Income Tax for an S Corporation, reportable on IRS Form 1120S, for tax years 2008, 2009, 2010, 2011, and 2012, plus statutory additions from June 16, 2017, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied; and

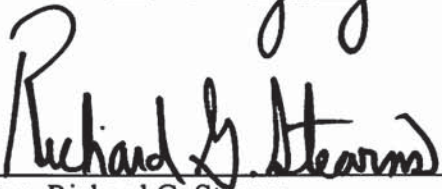
D. Judgment of permanent injunction is entered in favor of the plaintiff United States of America and against defendants Palm Press and Gus Kayafas, as follows:

1. Gus Kayafas, Palm Press, and any other business Guy Kayafas operates or may come to operate, must deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income tax and Federal Insurance Contributions Act (“FICA”) tax, and employer FICA tax and Federal Unemployment Tax Act tax, all as required by the Internal Revenue Code;
2. For a period of five years from the date of this order, or until all outstanding federal tax liabilities of Palm Press are fully satisfied, Gus Kayafas must sign and deliver affidavits to a revenue officer, or to some other person or location designated by the IRS, on the first day of each month, verifying that the requisite deposits of withheld income tax and withheld FICA tax, and employer FICA tax and FUTA tax have been made in a timely manner;

3. Gus Kayafas, Palm Press, and any other business Gus Kayafas operates or may come to operate, must timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of this order;
4. Gus Kayafas, Palm Press, and any other business Gus Kayafas operates or may come to operate, must timely pay all required outstanding liabilities due on each return required to be filed herein;
5. For a period of five years from the date of this order, or until all outstanding federal tax liabilities of Palm Press are fully satisfied, Gus Kayafas must notify a revenue officer, or some other person or location designated by the IRS, within 14 days if he comes to form, incorporate, own or work in a managerial capacity for another or a successor business entity;
6. Gus Kayafas, Palm Press, and any other business Gus Kayafas operates or may come to operate, is enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of his employees until all federal tax liabilities are paid, except to a commercial payroll services provider expressly approved by the undersigned attorney for the United States; and

7. Gus Kayafas, Palm Press, and any other business Gus Kayafas operates or may come to operate, is enjoined from assigning and/or transferring assets or property of Palm Press or making any payments from assets or property of Palm Press to creditors or others after the date of this order until deposits set forth in Paragraph (1) are made and until the employment tax and withholding liabilities due under Paragraph (4) after the date of this order are first paid to the Internal Revenue Service.

SO ORDERED, ADJUDGED, and DECREED, this 13th day of July 2017.



Hon. Richard G. Stearns
UNITED STATES DISTRICT JUDGE