

ENTERED

May 15, 2017

David J. Bradley, Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

UNITED STATES OF AMERICA,	§	
	§	
VS.	§	CIVIL ACTION NO. 7:17-CV-00009
	§	
IDALIA PADRON, <i>et al</i> ,	§	
	§	
Defendants.	§	

FINAL JUDGMENT AND PERMANENT INJUNCTION

The Court has this day **GRANTED** the parties’ motion for entry of agreed judgment and injunction,¹ thus resolving this entire case. The Court hereby incorporates in this final judgment the terms of the stipulated judgment and injunction, in accordance with its opinion granting default judgment, and **FINDS** that:

1. Defendant Nino's Home Care Inc. is indebted to the United States for delinquent Form 941 quarterly employment taxes spanning multiple quarters from 2005 to 2016 in the amount of \$2,733,059.61.
2. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendants under 26 U.S.C. § 7402(a).
3. Defendant Nino’s, by its default, admits that the Court has personal jurisdiction over it and subject matter jurisdiction over this matter and admits all of the other allegations in the complaint.
4. Defendant Padron admits for purposes of this injunction that the Court has personal jurisdiction over her and subject matter jurisdiction over this matter but does not admit all of the other allegations in the complaint.
5. Defendants waive the entry of findings of fact and conclusions of law and voluntarily consent to the entry without further notice of this permanent injunction under 26 U.S.C. § 7402(a) and agree to be bound by its terms.
6. Defendants further understand and agree that:

¹ See Dkt. Nos. 11-1; Dkt. No. 12-2.

- a. This Judgment and Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against them in this matter;
- b. Defendants waive any right they may have to appeal from this Judgment and Permanent Injunction by Consent;
- c. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Judgment and Permanent Injunction by Consent;
- d. If Defendants violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;
- e. The United States may conduct full post-judgment discovery to monitor compliance with this injunction; and
- f. Entry of this Judgment and Permanent Injunction by Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future civil or criminal matters or proceedings, nor precludes Defendants from contesting their liability in any other matter or proceeding.

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

- A. Defendant Nino's Home Care Inc. is indebted to the United States for its assessed Form 941 quarterly employment taxes, for the quarters ending in, and in the amounts, as shown in the table below:

Quarterly Tax Period	Amount Due as of 12/19/2016
December 31, 2005	\$47,766.80
September 30, 2006	\$3,629.21
March 31, 2007	\$93,629.04
June 30, 2007	\$246,479.22
September 30, 2007	\$225,687.36
December 31, 2007	\$373,276.05
March 31, 2008	\$5,369.18
March 31, 2009	\$10,860.39
June 30, 2009	\$4,557.53
September 30, 2009	\$12,104.59

December 31, 2009	\$8,774.73
June 30, 2014	\$146,454.08
September 30, 2014	\$8,865.88
December 31, 2014	\$304,986.80
March 31, 2015	\$223,837.17
June 30, 2015	\$185,174.01
September 30, 2015	\$195,292.20
December 31, 2015	\$255,935.71
March 31, 2016	\$245,076.37
June 30, 2016	\$135,303.29
Total	\$2,733,059.61

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

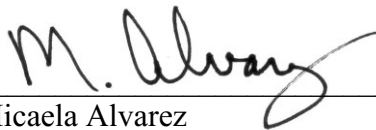
- B. Idalia Padron (individually and doing business under any other name or using any other entity) and Nino's Home Care Inc., and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, are prohibited from failing to withhold and pay over to the IRS all employment taxes, including federal income, and FICA taxes, required by law;
- C. Idalia Padron and Nino's Home Care Inc., shall segregate and hold separate and apart from all other funds all monies withheld from employees or collected from others for taxes under any internal revenue laws of the United States and to deposit the monies so withheld and collected, as well as the employer's share of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations;
- D. Idalia Padron and Nino's Home Care Inc., and any other individuals who are responsible for carrying out the duties established under paragraphs B and C above, shall, for a period of five years, sign and deliver affidavits, letters, or other correspondence signed under penalty of perjury pursuant to 28 U.S.C § 1746 to the Internal Revenue Service, 1810 Hale Ave., Harlingen, Texas 78550 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, and FICA tax deposits were timely made;
- E. Idalia Padron and Nino's Home Care Inc., shall timely file all Form 941 and 940 tax returns with the IRS at 1810 Hale Ave., Harlingen, Texas 78550, or to such other specific location as directed by the IRS;

- F. Idalia Padron and Nino's Home Care Inc., shall timely pay all required outstanding liabilities due on each tax return required to be filed ;
- G. Idalia Padron and Nino's Home Care Inc., and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, are prohibited from assigning any property or rights to property or making any disbursements before paying all required outstanding liabilities due on each tax return required to be filed going forward from the date of this Judgment and Permanent Injunction by Consent; and
- H. Idalia Padron shall notify the IRS in the future of any new company she may come to own, manage, or work for in the next five years.
- I. Each party will bear its own costs.

IT IS FURTHER ORDERED that this Court retains jurisdiction over this case to ensure compliance with this Judgment and Permanent Injunction by Consent and that the United States may conduct full post-judgment discovery to monitor compliance with the injunctions.

IT IS SO ORDERED.

DONE at McAllen, Texas, this 12th day of May, 2017.



Micaela Alvarez
United States District Judge