

UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

|                           |   |                           |
|---------------------------|---|---------------------------|
| UNITED STATES OF AMERICA, | ) |                           |
|                           | ) | Civil No. 2:14-cv-10511   |
| <i>Plaintiff,</i>         | ) |                           |
|                           | ) | Hon. Robert H. Cleland    |
| v.                        | ) |                           |
|                           | ) | Mag. Judge Mark A. Randon |
| HATCHETT, DEWALT &        | ) |                           |
| HATCHETT, PLLC,           | ) |                           |
|                           | ) |                           |
| <i>Defendant.</i>         | ) |                           |

**STIPULATED ORDER OF PERMANENT INJUNCTION**

The United States has filed a complaint (1) to enjoin Defendant Hatchett, DeWalt & Hatchett, PLLC from continuing to pay wages to employees without paying the associated payroll taxes; and (2) to reduce to judgment certain unpaid assessed federal tax liabilities of Defendant Hatchett, DeWalt & Hatchett, PLLC.

Defendant waives the entry of findings of facts and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure. Defendant understands that this Order is entered under Fed. R. Civ. P. 65 and constitutes the final judgment in this case, waives the right to appeal from this judgment, and agrees that it will bear its own costs, including any attorney's fees or other expenses of this litigation. Defendant consents to the entry of this order without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this case for the purpose of implementing

and enforcing this order, and Defendant understands that if it violates this order, it may be subject to civil and criminal sanctions for contempt of court.

**Order**

It is hereby ordered as follows:

1. Hatchett, DeWalt & Hatchett, PLLC shall deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income tax, withheld employee FICA tax, and employer FICA tax, all as required by the Internal Revenue Code;
2. Hatchett, DeWalt & Hatchett, PLLC shall sign and deliver affidavits to Revenue Officer Deborah Black and counsel for the United States, on the first day of each month, verifying that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner;
3. Hatchett, DeWalt & Hatchett, PLLC shall timely file all employment (Form 941), unemployment (Form 940), and partnership (Form 1065) tax returns coming due after the date of the injunction;
4. Hatchett, DeWalt & Hatchett, PLLC shall timely pay all required outstanding liabilities due on each return required to be filed herein;
5. Hatchett, DeWalt & Hatchett, PLLC shall not assign property or make any payments after the permanent injunction is issued until the employment tax and

withholding liabilities, accruing after issuance of the injunction, are first paid to the IRS; and

6. Hatchett, DeWalt & Hatchett, PLLC shall not transfer any money or property to any other person and/or entity to have that person and/or entity pay the salaries or wages of the employees of Hatchett, DeWalt & Hatchett, PLLC.

For Plaintiff,  
United States of America:

/s/ Patrick B. Gushue  
PATRICK B. GUSHUE  
Trial Attorney, Tax Division  
United States Department of Justice  
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For Defendant,  
Hatchett, DeWalt & Hatchett, PLLC:

/s/ with the consent of Richard H. Morgan, Jr.

RICHARD H. MORGAN, Jr.

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SO ORDERED:

Date: April 3, 2014

s/Robert H. Cleland

HON. ROBERT H. CLELAND

U.S. DISTRICT JUDGE