IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 1:16-cv-03586) Judge John Robert Blakey Magistrate Judge Magazine
v.) Magistrate Judge Mary M. Rowland)
MAURICIO CONSALTER and MEDICI HEALTH CARE PROVIDERS SC,)).)
Defendants.	
	_)

STIPULATED AGREEMENT FOR PERMANENT INJUNCTION AGAINST MAURICIO CONSALTER AND MEDICI HEALTH CARE PROVIDERS SC

The United States has filed a complaint in which it seeks a permanent injunction under 26 U.S.C. §§ 7401 and 7402(a), against Mauricio Consalter and Medici Health Care Providers SC ("Medici"). The United States alleges, in part, that Mauricio Consalter and Medici have failed to pay over withheld federal income taxes and Federal Insurance Contribution Act ("FICA") taxes from the wages to Medici's employees to the Internal Revenue Service ("IRS") as required under 26 U.S.C. §§ 3102 and 3402.

Mauricio Consalter, personally and in his capacity as President of Medici, waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure, consents to the entry of a judgment of permanent injunction against both him and Medici, agrees that entry of a permanent injunction is necessary and appropriate, and agrees to be bound by the terms of the injunction. The United States and Mauricio Consalter agree that no provision in this stipulation or the fact that Mauricio Consalter is agreeing to it constitutes an admission by him of any of the allegations set forth by the United States in the foregoing paragraph or in the United States' complaint. Mauricio Consalter understands that the permanent

injunction will constitute the final judgment against him and Medici in this civil injunction action, and waives the right to appeal from that judgment.

The United States and Mauricio Consalter agree that entry of the permanent injunction in this case will resolve only this civil injunction action, and will neither preclude the government from pursuing any other current or future civil or criminal matters or proceedings, nor preclude Mauricio Consalter from contesting his liability or guilt in any other matter or proceeding. Mauricio Consalter further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing the injunction and understands that if he violates the injunction, he may be subject to civil and criminal sanctions for contempt of court.

The United States and Mauricio Consalter agree to the entry of a judgment of permanent injunction, as follows:

- A. Mauricio Consalter, Medici Health Care Providers SC, and any other business Mauricio Consalter operates or may come to operate, is required to 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;
- B. Mauricio Consalter is required to 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, withheld FICA tax, and employer FICA tax have been made in a timely manner;
- C. Mauricio Consalter, Medici Health Care Providers SC, and any other business

 Mauricio Consalter operates or may come to operate, is required to timely file all employment

(Form 941) and unemployment (Form 940) tax returns coming due after the date of the injunction;

- D. Mauricio Consalter, Medici Health Care Providers SC, and any other business Mauricio Consalter operates or may come to operate, is required to timely pay all required outstanding liabilities due on each return required to be filed herein;
- E. Mauricio Consalter, for the next five years, is required to notify a revenue officer, or some other person or location designated by the IRS, if he intends, within that five-year period, to form, incorporate, own or work in a managerial capacity for another or a successor business entity;
- F. Mauricio Consalter, Medici Health Care Providers SC, and any other business
 Mauricio Consalter operates or may come to operate, is prohibited from assigning and/or
 transferring money or property to any other entity to have that entity pay the salaries or wages of
 his employees;
- G. Mauricio Consalter, Medici Health Care Providers SC, and any other business Mauricio Consalter operates or may come to operate, is prohibited from assigning and/or transferring property or making any payments after the injunction is issued until deposits set forth in paragraph (A) are made and until the employment tax and withholding liabilities due under paragraph (D) after the date of the injunction are first paid to the Internal Revenue Service; and

H. The Court shall retain jurisdiction to enforce the Court's Order of Permanent Injunction, and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with the Court's Order of Permanent Injunction.

Agreed to on May (c , 2016, by:

LEONARD GERSTEIN Leonard Gerstein, Ltd.

95 Revere Drive, Suite J Northbrook, IL 60062

Telephone: (847) 564-2250

Fax: (847) 564-2250

lgerstein@gersteintaxlaw.com

Attorney for Defendants, Mauricio Consalter & Medici Health Care Providers SC CAROLINE D. CIRAOLO
Acting Assistant Attorney General
U.S. Department of Justice, Tax Division

BRADLEY A. SARNELL Trial Attorney, Tax Division

U.S. Department of Justice

P.O. Box 7238, Ben Franklin Station

Washington, D.C. 20044 Telephone: (202) 307-1038

Fax: (202) 514-5238

Bradley.A.Sarnell@usdoj.gov

Attorneys for Plaintiff, United States of America