

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TEXAS  
TEXARKANA DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 5:17-cv-159-JRG-CMC
Plaintiff,	)	
	)	
v.	)	
	)	
	)	
PARIS SENIOR CARE GROUP INC. aka	)	
PREMIER HOME CARE & REHAB aka	)	
PREMIER HOSPICE,	)	
PARIS SKILLED NURSING FACILITY INC., and	)	
LEGACY CORPORATE MANAGEMENT LLC	)	
	)	
Defendants.	)	
	)	
	)	
	)	
	)	

**DEFAULT JUDGMENT AND PERMANENT INJUNCTION**

THIS MATTER is before the Court on the Motion for Entry of Default Judgment and Permanent Injunction made by the Plaintiff, United States of America against Defendants Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC (collectively, “Defendants”).

The Court having reviewed the pleadings, **FINDS** as follows:

1. Defendant Paris Senior Care Group Inc. is indebted to the United States for delinquent Form 941 quarterly employment taxes spanning multiple quarters from 2013 to 2016 in the amount of \$630,644.10, plus statutory additions and interest according to law from April 17, 2017.
  
2. Defendant Paris Senior Care Group Inc. is indebted to the United States for delinquent Form 940 annual unemployment taxes for tax years 2012-2016 in the amount of \$7,256.54, plus statutory additions and interest according to law from April 17, 2017.

3. Defendant Paris Skilled Nursing Facility Inc., is indebted to the United States for delinquent Form 941 quarterly employment taxes spanning multiple quarters from 2012 to 2013 in the amount of \$358,184.81, plus statutory additions and interest according to law from April 17, 2017.

4. Defendant Paris Skilled Nursing Facility Inc. is indebted to the United States for delinquent Form 940 annual unemployment taxes for tax years 2012 and 2013 in the amount of \$290.25, plus statutory additions and interest according to law from April 17, 2017.

5. Defendant Legacy Corporate Management LLC is indebted to the United States for delinquent Form 941 quarterly employment taxes spanning multiple quarters from 2012 to 2015 in the amount of \$322,778.66, plus statutory additions and interest according to law from April 17, 2017.

6. Defendant Legacy Corporate Management LLC is indebted to the United States for delinquent Form 940 annual unemployment taxes for tax years 2013-2015 in the amount of \$689.29, plus statutory additions and interest according to law from April 17, 2017.

7. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendants under 26 U.S.C. § 7402(a).

Accordingly, it is **ORDERED** that the Motion for Entry of Default Judgment (Doc. No. 11-1) is **GRANTED**.

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

A. Defendant Paris Senior Care Group 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, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Quarterly Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
March 31, 2013	\$39,988.91
June 30, 2013	\$26,538.82
September 30, 2013	\$73,338.88
December 31, 2013	\$64,887.73
March 31, 2014	\$55,449.84
June 30, 2014	\$57,575.08
September 30, 2014	\$12,992.54
December 31, 2014	\$42,038.83
March 31, 2015	\$57,390.39
June 30, 2015	\$44,608.89
September 30, 2015	\$878.99
December 31, 2015	\$35,645.89
March 31, 2016	\$68,066.56
June 30, 2016	\$29,694.72
September 30, 2016	N/A
December 31, 2016	\$21,548.03
March 31, 2017	N/A
<b>Total</b>	<b>\$630,644.10</b>

B. Defendant Paris Senior Care Group Inc. is indebted to the United States for its assessed Form 940 annual unemployment taxes, for the years ending in, and in the amounts, as shown in the table below, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
December 31, 2012	\$38.03
December 31, 2013	\$1,847.28
December 31, 2014	\$1,724.71
December 31, 2015	\$2,666.81
December 31, 2016	\$979.71
<b>Total:</b>	<b>\$7,256.54</b>

C. Defendant Paris Skilled Nursing Facility 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, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Quarterly Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
September 30, 2012	\$57,212.33
December 31, 2012	\$72,166.13
March 31, 2013	\$10,327.69
June 30, 2013	\$118,236.52
September 30, 2013	\$100,242.14
<b>Total</b>	<b>\$358,184.81</b>

D. Defendant Paris Skilled Nursing Facility Inc. is indebted to the United States for its assessed Form 940 annual unemployment taxes, for the years ending in, and in the amounts, as shown in the table below, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
December 31, 2012	\$34.20
December 31, 2013	\$256.05
<b>Total:</b>	<b>\$290.25</b>

E. Defendant Legacy Corporate Management LLC. 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, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Quarterly Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
June 30, 2012	\$3,731.62
September 30, 2012	\$31,285.83
December 31, 2012	\$42,053.39
March 31, 2013	\$52,131.88
June 30, 2013	\$16,271.30
September 30, 2013	\$37,181.77
December 31, 2013	\$29,768.41
March 31, 2014	\$32,962.75
June 30, 2014	\$26,086.48
September 30, 2014	\$1,979.11
December 31, 2014	\$26,901.79
March 31, 2015	\$22,424.33
<b>Total</b>	<b>\$322,778.66</b>

F. Defendant Legacy Corporate Management LLC. is indebted to the United States for its assessed Form 940 annual unemployment taxes, for the years ending in, and in the amounts, as shown in the table below, plus interest, penalties, and statutory additions accruing after April 17, 2017, on these taxes until paid:

<b>Tax Period</b>	<b>Unpaid Balance with Interest as of 4/17/2017</b>
December 31, 2012	\$61.27
December 31, 2013	\$367.63
December 31, 2014	\$260.39
<b>Total:</b>	<b>\$689.29</b>

Accordingly, it is further **ORDERED** that the Motion for Entry of a Permanent Injunction (Doc. No. 11-2) is **GRANTED**.

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

G. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, 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, FUTA, and FICA taxes, required by law;

H. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, must 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;

I. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, must deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations;

J. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, and any other individuals who are responsible for carrying out the duties established under paragraphs G and H above, must, 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, 913 Northwest Loop 281 Suite 212-B, Longview, Texas 75604, or to such other specific location as directed by the IRS, no later than the first of day of each month, stating that the requisite withheld income, FICA, and FUTA tax deposits for the previous month were timely made;

K. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, must timely file all Form 941 and 940 tax returns with the IRS at 913 Northwest Loop 281 Suite 212-B, Longview, Texas 75604, or to such other specific location as directed by the IRS;

L. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, must timely pay all required outstanding liabilities due on each tax return required to be filed;

M. Paris Senior Care Group Inc., Paris Skilled Nursing Facility Inc., and Legacy Corporate Management LLC, 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 Default Judgment and Permanent Injunction; and

N. Each party will bear its own costs.


O. If Defendants violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;

P. Entry of this Default Judgment and Permanent Injunction resolves only this civil 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.

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

The Clerk of the Court is directed to close the above-entitled and numbered cause of action.

**So ORDERED and SIGNED this 16th day of October, 2017.**

  
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RODNEY GILSTRAP  
UNITED STATES DISTRICT JUDGE