

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASE NO. 3:17cv25-MCR-CJK

WILLIAM C. WILSON, D.O., P.A.,
d/b/a THE WILSON FAMILY
MEDICAL CENTER,
WILLIAM C. WILSON, D.O., and
BEVERLY A. WILSON,

Defendants.

_____ /

ORDER

This cause comes on for consideration upon the Magistrate Judge's Report and Recommendation dated October 5, 2017. ECF No. 38. The parties have been furnished a copy of the Report and Recommendation and have been afforded an opportunity to file objections pursuant to Title 28, United States Code, Section 636(b)(1). I have made a *de novo* determination of any timely filed objections.

Having considered the Report and Recommendation, and any objections thereto timely filed, I have determined that the Report and Recommendation should be adopted.

Accordingly, it is now **ORDERED** as follows:

1. The Magistrate Judge's Report and Recommendation is adopted and incorporated by reference in this Order.

2. Plaintiff's "Motion for Permanent Injunction by Default and Default Judgment against Corporate Defendant William C. Wilson, D.O., P.A. and Summary Judgment for Permanent Injunction against Individual Defendants, William C. Wilson, D.O. and Beverly A. Wilson," ECF No. 23, is **GRANTED** to the extent indicated in this Order.

3. Pursuant to 26 U.S.C. § 7402:

A. Defendants are required to file all overdue Form 940 and Form 941 tax returns for the Wilson Medical Center as well as any unfiled Form W-2s;

B. Defendants are required to timely file with the IRS all required forms and tax returns for the Wilson Medical Center, including Form 940 and Form 941 tax returns and Form W-2s, in the manner identified in the IRS' written instructions, which are available at www.irs.gov;

C. Defendants are required to segregate (i.e., hold separate and apart from all other funds) all monies withheld from employees of the Wilson Medical Center or collected from others for taxes under any internal revenue laws of the United States;

D. Defendants are required to make timely deposits of withheld income and FICA taxes, as well as the Wilson Medical Center's share of FICA taxes, in an appropriate federal depository bank, in accordance with federal deposit regulations and using the Department of Treasury's Electronic Tax Payment system;

E. Defendants are required to timely deposit FUTA taxes of the Wilson Medical Center in an appropriate federal depository bank, in accordance with federal deposit regulations and using the Department of Treasury's Electronic Tax Payment system;

F. Defendants and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with any of the above, are prohibited from failing to withhold and/or pay over to the IRS all employment taxes, including federal income, FICA, and FUTA taxes of the Wilson Medical Center, required by law;

G. Defendants are required to advise Revenue Officer Jeff Gregory, at 7180 North 9th Ave, Pensacola, FL 32504, or such other person as may be directed by the IRS, within five banking days if Defendants transfer any money or property to any other entity to have that entity pay the salaries or wages of the Wilson Medical Center's employees;

H. Defendants and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with any of the above, including the Wilsons, are prohibited from assigning any of the Wilson Medical Center's 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 the injunction;

I. William and Beverly Wilson and any other individuals who are responsible for carrying out the duties established under paragraphs D and E, supra, for a period of five years following the entry of this injunction, are required to sign and deliver affidavits to the IRS at Attention: Revenue Officer Jeff Gregory, at 7180 North 9th Ave, Pensacola, FL 32504, or to such other specific location as directed by the IRS, within two banking days after each deposit is due, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made, and within two days after each return is due, stating that each requisite return has been timely filed, and along with such affidavits include proof of filing the required return;

J. William and Beverly Wilson are required to advise Revenue Officer Jeff Gregory, at 7180 North 9th Ave, Pensacola, FL 32504, or such other person as may be directed by the IRS, if either or both of them come to own, manage, or work in another business.

4. Judgment is entered in favor of the United States and against William C. Wilson, D.O., P.A., d/b/a The Wilson Family Medical Center in the total amount of \$159,098.01, as of June 14, 2017, plus statutory additions thereon and interest accruing after that date pursuant to 26 U.S.C. §§ 6621, 6622. This amount represents the Wilson Medical Center's unpaid employment tax liabilities for all quarters in 2013, the first through third quarters of 2014, the first through third quarters of 2015, and the first and second quarters of 2016, the Wilson Medical Center's unpaid unemployment tax liabilities for tax years 2010 and 2012 through 2014, and the penalties for failing to timely file Wage and Tax Statements (Form W-2) with the IRS for tax years 2010 and 2011.

5. The United States is permitted within reason to conduct post-judgment discovery to ensure compliance with the injunction, as well as discovery pertaining to collection of the judgment amount.

6. The Court retains jurisdiction over this case to ensure compliance with this injunction, including authority to punish its violation as contempt of Court.

DONE AND ORDERED this 6th day of November, 2017.

s/ M. Casey Rodgers

M. CASEY RODGERS
CHIEF UNITED STATES DISTRICT JUDGE