

**IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA, )

Plaintiff, )

v. )

Case No. 1:18-cv-197-CCB

EASY METHOD DRIVING )  
SCHOOL, INC. )

3290 Pine Orchard Lane, Suite 100 )  
Ellicott City, Maryland 21042 )

ORDER OF PERMANENT  
INJUNCTION

And )

WILLIAM RYAN )  
7349 Swan Point Way )  
Columbia, Maryland 21045 )

Defendants. )

The United States of America filed a complaint to compel Easy Method Driving School, Inc., and its owner, William Ryan, to timely withhold, collect and pay over to the Internal Revenue Service the corporation's future federal employment tax liabilities; and to enjoin the defendants from further violating and interfering with the enforcement of the internal revenue laws.

Defendants, without admitting or denying the allegations in the complaint except as to jurisdiction, waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52, and consent to the entry of the following injunction under Federal Rule of Civil Procedure 65 and 26 U.S.C. § 7402(a).

The parties agree that the entry of this permanent injunction neither precludes the Internal Revenue Service ("IRS") from assessing penalties against the defendants for asserted violations of the Internal Revenue Code nor precludes the defendants from contesting any such penalties.

Accordingly, it is hereby **ORDERED, ADJUDGED, and DECREED** that:

1. Entry of this injunction is appropriate for the enforcement of the internal revenue laws.
2. This Court has jurisdiction over this civil action pursuant to 26 U.S.C. § 7402(a), and 28 U.S.C. §§ 1340 and 1345.
3. **A PERMANENT INJUNCTION IS HEREBY ENTERED** against defendants Easy Method Driving School, Inc. and William Ryan, and it is hereby **ORDERED, ADJUDGED, and DECREED** that, to the extent the defendants engage in any income-generating business activities which generate income, profits, or revenue, the defendants shall:

A. Deposit the federal income taxes, and Social Security and Medicare (collectively, Federal Insurance Contributions Act or FICA) taxes that are required by law to be withheld from the wages of the employees of Easy Method Driving School, Inc., in an appropriate federal depository bank, in accordance with federal deposit regulations;

B. Deposit the Federal Unemployment Tax Act ("FUTA") taxes owed by Easy Method Driving School, Inc. in an appropriate federal depository bank each quarter in accordance with federal deposit regulations;

C. Sign and deliver affidavits to Revenue Officer John P. McTague, Internal Revenue Service, 31 Hopkins Plaza, Room 950, Baltimore, MD, 21201, or such other IRS employee and location designated by the IRS, no later than the 20<sup>th</sup> day of each

month, stating that the requisite deposits of withheld federal income tax, withheld FICA tax, employer FICA tax, and federal unemployment tax with respect to the employees of Easy Method Driving School, Inc. have been made in a timely manner;

D. Timely pay all future outstanding federal tax liabilities due on each federal employment and unemployment tax required to be filed herein;

E. Be prohibited from assigning any property or making any payments after an injunction is entered in this civil action until the withholding liabilities and employment taxes are first properly deposited or paid to the IRS; and

F. Notify the IRS of any future employment tax conduct with respect to any new or presently unknown company that the defendants may become involved with, including the imposition of affirmative duties upon William Ryan to notify the IRS or a designated revenue officer of any new business he may come to own, manage, or work for in the next five (5) years.

G. The United States is authorized to monitor the defendants' compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

H. The Court shall retain jurisdiction over this civil action to enforce compliance with this order and injunction.

I. The United States may provide actual notice of the injunction entered in this action by mailing a true and correct copy thereof to counsel for Defendants, and to Defendant William Ryan, individually and on behalf of defendant Easy Method Driving School, Inc., by registered or certified mail, return receipt requested, and by filing a certificate of service that certifies the United States' compliance with this provision.

4. The parties shall bear their own attorney's fees and costs associated with this action.

SO ORDERED this 22<sup>d</sup> day of August, 2018.

CCB  
UNITED STATES DISTRICT JUDGE

SEEN AND AGREED TO BY:

/s/ Megan E. Hoffman-Logsdon  
MEGAN E. HOFFMAN-LOGSDON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, DC 20044  
Tel: 202-616-3342  
Fax: 202-514-6866  
[Megan E. Hoffman-Logsdon@usdoj.gov](mailto:Megan.E.Hoffman-Logsdon@usdoj.gov)

Aug  
Date: ~~July~~ 15, 2018

William Ryan  
/s/William Ryan  
WILLIAM RYAN  
7349 Swan Point Way  
Columbia, Maryland 21045  
Defendant Pro Se

Aug  
Date: ~~July~~ 14, 2018