

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 18-10015-CIV-KING

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ROBERTA S. FINE, P.A., and  
ROBERTA S. FINE,

Defendants.

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**ORDER GRANTING JUDGMENT AND PERMANENT INJUNCTION**

This cause is before the Court upon the Joint Motion for Entry of Judgment and Permanent Injunction By Consent filed by Plaintiff, United States of America, and Defendants, Roberta S. Fine, P.A. ("Fine PA"), and Roberta S. Fine. Having considered the motion, and being fully advised in the premises, it is

**ORDERED and ADJUDGED:**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345, and 26 U.S.C. § 7402(a);
2. As of August 5, 2018, together with accrued interest and statutory additions, Fine PA is liable for the unpaid employment (941) and unemployment (940) tax assessments identified in paragraph 11 of the Complaint to Reduce Federal Tax Liabilities to Judgment and to Enjoin Interference With the Administration of the Internal Revenue Laws ("Complaint") (ECF No. 1) in the amount of \$231,533.33, for which amount the Clerk shall enter judgment against Fine PA, together with interest pursuant to 26 U.S.C. § 6621 subsequent to August 5, 2018;

-2-

3. As of August 5, 2018, together with accrued interest, Fine PA is further liable for the unpaid late-filing penalties related to the corporate income tax years 2008 – 2013 and 2015, alleged in paragraph 11 of the Complaint, in the amount of \$14,861.92, for which amount the Clerk shall enter judgment against Fine PA, together with interest pursuant to 26 U.S.C § 6621 subsequent to August 5, 2018;

4. This Court may impose injunctive relief pursuant to 26 U.S.C. § 7402(a) and the Court's inherent equity powers to require taxpayers to comply with their obligations under the Internal Revenue Code;

5. Defendants waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and 65(d), consent to the entry of this permanent injunction, and agree to be bound by its terms;

6. Pursuant to 26 U.S.C. § 7402(a), and except as otherwise specifically provided in this paragraph 5, a permanent injunction is issued against Fine PA and Roberta S. Fine. Specifically, it is **ORDERED**:

- a. Fine PA and Fine, and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, shall withhold and pay over to the IRS all employment taxes, including employees' withheld income taxes and withheld Federal Insurance Contributions Act ("FICA") taxes, as required by law;
- b. Fine PA and Fine shall deposit withheld income and FICA taxes, as well as Fine PA's share of FICA taxes, in an appropriate federal depository bank in accordance with federal deposit regulations;

-3-

- c. Fine PA and Fine shall deposit Federal Unemployment Tax Act ("FUTA") taxes in an appropriate federal depository bank in accordance with federal deposit regulations;
- d. Fine, and those individuals at Fine PA responsible for carrying out the duties in subparagraphs a. – c., above, shall, for a period of five (5) years, sign and deliver affidavits to the IRS at 51 S.W. First Avenue, Suite 700 Stop 5110, Miami, Florida 33130, or to such other specific location as directed by the IRS, no later than the twentieth day of each month, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made;
- e. Fine PA and Fine shall timely file all Form 941 and 940 tax returns with the IRS at 51 S.W. First Avenue, Suite 700 Stop 5110, Miami, Florida 33130, or to such other specific location as the IRS may specify in writing;
- f. Fine PA shall timely file all corporate income tax returns (Form 1120/1120S) with the IRS as required by law;
- g. Fine PA shall timely pay all required outstanding liabilities due on each tax return required to be filed going forward;
- h. Fine PA and Fine, and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, in the event all required federal liabilities shown as due on each tax return required to be filed going forward from the date of the entry of this Order are not timely paid, are enjoined from assigning any property or rights to property, or making any disbursements, unless all required federal taxes shown as due for any given tax period are timely deposited or otherwise paid; and

-4-

- i. Fine, for a period of five (5) years from the date of this Order Granting Injunction, shall notify in writing the IRS at 51 S.W. First Avenue, Suite 700 Stop 5110, Miami, Florida 33130, or to such other specific location as directed by the IRS, of any new company she may come to own or manage within thirty (30) days of acquiring his ownership or management interest;
7. This Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Order Granting Injunction; and
8. The United States of America may conduct post-judgment discovery to monitor compliance with the Order Granting Injunction.

The Clerk of the Court is directed to **ENTER JUDGMENT** and **CLOSE** this case.

**DONE AND ORDERED** in Chambers at Miami, Florida on Oct 22, 2018.

  
UNITED STATES DISTRICT JUDGE

This injunction is consented to by:

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

By: s/ Nicholas S. Bahnsen  
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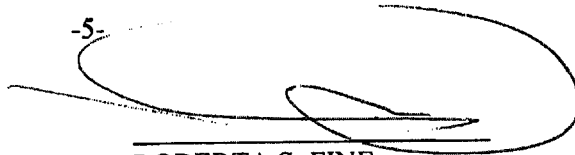
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*Of Counsel*

ARIANA FAJARDO-ORSHAN  
United States Attorney

*Attorneys for Plaintiff the United States  
of America*

-5-

A handwritten signature in black ink, appearing to read 'ROBERTA S. FINE', is written over a horizontal line. The signature is stylized and somewhat cursive.

ROBERTA S. FINE  
1075 Duval Street, Suite C-14  
Key West, Florida 33040

*Pro Se*