IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF SOUTH CAROLINA COLUMBIA DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 3:16-cv-2978-TLW
v.)
AGAPE HEALTH SERVICES, LLC, and ALONZO JOHNSON,	JUDGMENT AND PERMANENT INJUNCTION BY CONSENT
Defendants.)) _)

THIS MATTER is before the Court on the Joint Motion for Entry of Judgment and Permanent Injunction by Consent made by the Plaintiff, United States of America and Defendants Agape Health Services, LLC, and Alonzo Johnson (collectively, "Defendants"). (Dkt No. 15.)

The Court having reviewed the submissions, as stipulated and consented to by the parties and being fully advised in the premises, hereby FINDS as follows:

- 1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendants under 26 U.S.C. § 7402(a).
- 2. Defendants admit for purposes of this injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this matter but without admitting any of the other allegations in the complaint.
- 3. Defendants waive the entry of findings of fact and conclusions of law and voluntarily consent to the entry without further notice of this permanent injunction under 26 U.S.C. § 7402(a) and agree to be bound by its terms.
 - 4. Defendants further understand and agree that:

- a. This Judgment and Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against them in this matter;
- Defendants waive any right they may have to appeal from this Judgment and Permanent Injunction by Consent;
- The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Judgment and Permanent Injunction by Consent;
- d. If Defendants violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;
- e. The United States may conduct full post-judgment discovery to monitor compliance with this injunction; and
- f. Entry of this Judgment and Permanent Injunction by Consent resolves only this civil injunction 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, nor precludes Defendants from contesting their liability in any other matter or proceeding.

Accordingly, it is hereby ORDERED and ADJUDGED that the Joint Motion for Entry of Judgment and Permanent Injunction by Consent is GRANTED.

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

A. Alonzo Johnson (individually and doing business under any other name or using any other entity) and Agape Health Services, 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;

- B. Alonzo Johnson and Agape Health Services, LLC, shall 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;
- C. Alonzo Johnson and Agape Health Services, LLC, shall deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations;
- D. Alonzo Johnson and Agape Health Services, LLC, and any other individuals who are responsible for carrying out the duties established under paragraphs B. and C. above, shall, 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, 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201 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. Alonzo Johnson and Agape Health Services, LLC, shall timely file all Form 941 and 940 tax returns with the IRS at 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other specific location as directed by the IRS;

3:16-cv-02978-TLW Date Filed 01/10/17 Entry Number 17 Page 4 of 5

F. Alonzo Johnson and Agape Health Services, LLC, shall timely pay all required

outstanding liabilities due on each tax return required to be filed;

G. Alonzo Johnson and Agape Health Services, 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 Judgment and Permanent Injunction by Consent;

and

H. Alonzo Johnson shall notify the IRS in the future of any new company he may

come to own, manage, or work for in the next five years.

IT IS FURTHER ORDERED and ADJUDGED that this Court retains jurisdiction over this

case to ensure compliance with this Judgment and Permanent Injunction by Consent and that the

United States may conduct full post-judgment discovery to monitor compliance with the

injunction.

s/ Terry L. Wooten

Terry L. Wooten

Chief United States District Judge

Dated: January 10, 2017

Columbia, South Carolina

Pursuant to Local Civil Rule 83.I.08, this order is being sent to local counsel only.

United States v. Agape Health Services, LLC, et al, No. 3:16-cv-2978-TLW

4

This Judgment and Permanent Injunction by Consent is consented to by:

For Plaintiff

CAROLINE D. CIRAOLO Principal Deputy Attorney General

By: MICHAEL W. MAY
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 14198
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-1857
Facsimile: (202) 514-9868
Michael.W.May@usdoj.gov

-and-

BETH DRAKE Acting United States Attorney District of South Carolina

By: <u>s/Brook B.</u>

Andrews

BROOK B. ANDREWS (#10231) Assistant United States Attorney 1441 Main Street, Suite 500 Columbia, South Carolina 29201 Telephone: (803) 929-3000 Facsimile: (803) 252-2759

E-mail: Brook.Andrews@usdoj.gov *Attorneys for Plaintiff United States*

Dated: November 14, 2016

For Defendants

By: s/John A. Ecton
John A. Ecton, Fed. ID: 5950
Margaret Laurin Weatherly, Fed ID: 101416
ECTON LAW FIRM, PA
7911 Broad River Rd., Suite 100
Irmo, South Carolina 29063
(803) 771-9800
(803) 771-9811 (facsimile)
jecton@ectonlawfirm.com
laurin@ectonlawfirm.com

Attorneys for the Defendants