

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, ) Case No. 1:17-cv-88  
 )  
 v. ) Hon. Michael R. Barrett  
 )  
 )  
 ROBERT B. SHEELY, DR. ROBERT B. )  
 SHEELY, INC., d/b/a SHEELY )  
 CHIROPRACTIC, SHEELY CHIROPRACTIC )  
 CLINIC, and SHEELY CHIROPRACTIC )  
 HEALTH AND WELLNESS, )  
 )  
 Defendants. )  
 \_\_\_\_\_ )

**ORDER AND JUDGMENT**

Upon the parties' stipulation, filed February 9, 2017 (Exhibit 1 to the United States of America's Motion for Entry of Judgment, Docket No. 2), judgment is entered, as follows:

1. Judgment is entered in favor of the Plaintiff the United States of America and against the Defendant Dr. Robert B. Sheely, Inc., for unpaid federal employment (Form 941), unemployment (Form 940), and corporate income (Form 1120) taxes, for the periods specified below, in the total amount of \$74,757.45 as of December 12, 2016, plus statutory interest and other additions accruing on and after December 12, 2016, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c). The amount owed is comprised of:

- A. Employment (Form 941) taxes for the tax periods ending September 30, 2006, September 30, 2010, December 31, 2010, March 31, 2011, June 30, 2011, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014, September 30, 2014, December 31, 2014, March 31, 2015, June 30, 2015, September 30, 2014, December 31, 2015, and March 31, 2016, in the amount of \$61,767.12;
- B. Federal corporate income taxes (Form 1120) for the tax years 2009, 2011,

2012, and 2013, in the amount of \$12,628.20; and

- C. Employer's annual federal unemployment (Form 940) taxes for the tax years 2012, 2013, and 2014, in the amount of \$362.13.

- 2. A judgment of permanent injunction is entered against Robert B. Sheely, Dr.

Robert B. Sheely, Inc., and any other business Robert B. Sheely operates or may come to operate:

- A. Robert B. Sheely, Dr. Robert B. Sheely, Inc., and any other entities or businesses Robert B. Sheely operates or may come to operate, shall deposit in an appropriate federal depository bank, in accordance with federal deposit regulations, withheld employee income tax, withheld employee FICA tax, and employer FICA tax, all as required by the Internal Revenue Code, either directly or through a commercial payroll services company approved by the United States;
- B. Robert B. Sheely, for a period of five years from the date of this injunction, on the first day of each month, shall sign and deliver to a revenue officer, or to some other person or location designated by the IRS, affidavits verifying that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner;
- C. Robert B. Sheely, Dr. Robert B. Sheely, Inc., and any other business Robert B. Sheely operates or may come to operate, shall timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of the injunction, either directly or through a commercial payroll services company approved by the United States;

- D. Robert B. Sheely, Dr. Robert B. Sheely, Inc., and any other entities or businesses Robert B. Sheely operates or may come to operate, shall timely pay all required outstanding liabilities due on each return required to be filed herein;
- E. Robert B. Sheely, for a period of five years from the date of this injunction, shall notify a revenue officer, or some other person or location designated by the IRS, in writing and within 14 days, if he comes to form, incorporate, own, or work in a managerial capacity for another or a successor business entity;
- F. Robert B. Sheely, Dr. Robert B. Sheely, Inc., and any other entities or businesses Robert B. Sheely operates or may come to operate, is enjoined from assigning or transferring money or property to any other entity to have that entity pay the salaries or wages of his employees, except for a commercial payroll services company approved by the United States; and
- G. Robert B. Sheely, Dr. Robert B. Sheely, Inc., and any other entities or businesses Dr. Sheely operates or may come to operate, is enjoined from assigning or transferring any property or from making any payments after the injunction is issued until the deposits set forth in subparagraph (A) are made and until the employment tax and withheld liabilities due under subparagraph (D) after the date of the order of injunction are first paid to the IRS.

In accordance with the stipulation of the parties, each party shall bear its or his own costs and attorneys' fees. This Court shall retain jurisdiction to construe, enforce, or implement this

**ORDER** upon the application of any party. **JUDGMENT IS THEREFORE ENTERED** in favor of the Plaintiff and against the Defendant, pursuant to all the terms and conditions recited above.

**SO ORDERED** this 17th day of February, 2017.

/s/ Michael R. Barrett  
**UNITED STATES DISTRICT JUDGE**