

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,

Plaintiff,

v.

MRA SERVICIOS DE CONTABILIDAD, CSP;

and MANUEL RIVERA-VAZQUEZ,

Defendants.

CIVIL NO. 16-1434 (JAG)

CONSENT JUDGMENT AND ORDER FOR INJUNCTION

Pursuant to the parties' Joint Stipulation to Entry of Consent Judgment and Order for Injunction, Docket No. 28, the Court hereby enters the following consent judgment and order for injunction:

JUDGMENT

As to Count I for unpaid federal employment taxes, the Court enters judgment in favor of the United States and against MRA Servicios de Contabilidad, CSP, in the amount of \$83,228.75 as of February 22, 2016, plus interest, penalties, and costs accruing from that date.

As to Count II for unpaid federal unemployment taxes, the Court enters judgment in favor of the United States and against MRA Servicios de Contabilidad, CSP, in the amount of \$2,752.90 as of February 22, 2016, plus interest, penalties, and costs accruing from that date.

MRA Servicios de Contabilidad, CSP is directed to pay the United States \$1,100 per month for 35 months using automatic debit Pay.Gov. The 35 months begins 20 days after entry of this judgment and order. After 35 months, if MRA Servicios de Contabilidad, CSP has made

the monthly \$1,100 payments as required, and an earlier \$30,000 payment, the United States will mark the judgment satisfied, each party shall bear its own costs and attorney's fees.

INJUNCTION

An injunction is issued to prevent the Defendants from further accruing or "pyramiding" employment and unemployment tax liabilities by failing to pay them as they become due, and to require timely reporting of such liabilities. This injunction order authorizes enforceable injunctive relief and, if any provision of this is violated, the injunction can be enforced as permitted by law.

Defendants, as well as any agents, employees, or others acting in concert with them will withhold federal FICA taxes from the wages of employees (or the employees of any successor entity controlled by either or engaged in the same line of business) when those wages are paid, shall keep the withheld funds in a bank account separate from any operating account or other accounts, and shall pay the withheld taxes to the Internal Revenue Service as they become due and payable.

Defendants are to make timely deposits of withheld federal income and FICA taxes, and the Defendant employer's share of FICA, and Federal Unemployment Tax Act (FUTA) taxes, in an appropriate federal depository bank each quarter, in accordance with the federal deposit regulations.

Defendants shall cause the Defendant employer to timely file with the IRS all of its employment (Form 941) and unemployment (Form 940) tax returns. Each return shall be considered to be timely filed if it is filed before the date it is due or within three days after the return is due.

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Defendants are prohibited from assigning any property or making any disbursements until all income, FICA, and FUTA taxes required to be withheld from employees' wages, together with the employer's liability for FICA taxes and FUTA taxes, accrued after the date of this injunction, are in fact paid to the IRS.

If anyone subject to the judgment and injunction violates any part of either, the United States may take all actions allowed to seek enforcement.

If the requirements of paragraphs f through i, above, are complied with for 2 years, the parties will file a stipulation of dismissal of Count III of the complaint, otherwise the injunction remains in effect, each party shall bear its own costs and attorney fees.

This case is now closed for statistical purposes.

IT IS SO ORDERED.

In San Juan, Puerto Rico, this 21st day of July, 2017.

s/ Jay A. Garcia-Gregory
JAY A. GARCIA-GREGORY
United States District Judge