

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,)	
)	Case No. 5:16-cv-1210
Plaintiff,)	
)	
v.)	
)	
DAVID C. ROSS, individually,)	
DAVID C. ROSS, doing business as)	
SERVICE MASTER COMMERCIAL)	
CLEANING, and NANCY L. ROSS,)	
)	
Defendants.)	
_____)	

**JUDGMENT ORDER AND INJUNCTION AGAINST DAVID C. ROSS, doing business as
SERVICE MASTER COMMERCIAL CLEANING**

Upon consideration of the facts set forth in the plaintiff’s complaint, the applicable law, and the defendants’ failure to appear, the Court Hereby:

- 1) Enters judgment in favor of Plaintiff United States of America and against Defendant David C. Ross, doing business as Service Master Commercial Cleaning, for unpaid tax liabilities associated with federal unemployment taxes (Form 940) for the tax periods ending December 31, 2003; December 31, 2004; December 31, 2007; December 31, 2010; December 31, 2011; and December 31, 2012; and December 31, 2013, in the amount of \$56,434.46, plus statutory additions according to law from and after April 18, 2017, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).
- 2) Enters judgment in favor of Plaintiff United States of America and against Defendant David C. Ross, doing business as Service Master Commercial Cleaning, for unpaid tax liabilities associated with federal employment taxes (Form 941) for the quarterly tax

periods ending March 31, 2005; June 30, 2005; September 30, 2005; December 31, 2005; March 31, 2006; June 30, 2006; September 30, 2006; December 31, 2006; March 31, 2007; June 30, 2007; September 30, 2007; December 31, 2007; March 31, 2008; June 30, 2008; September 30, 2008; December 31, 2008; March 31, 2009; June 30, 2009; September 30, 2009; December 31, 2009; March 31, 2010; June 30, 2010; September 30, 2010; December 31, 2010; March 31, 2011; June 30, 2011; September 30, 2011, December 31, 2011; March 31, 2012; June 30, 2012; September 30, 2012; December 31, 2012; June 30, 2013; September 30, 2013; and December 31, 2013 in the amount of \$527,175.46, plus statutory additions according to law from and after April 18, 2017, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

- 3) Enters judgment in favor of Plaintiff United States of America and against Defendant David C. Ross, doing business as Service Master Commercial Cleaning, for unpaid federal income tax penalties assessed pursuant to 26 U.S.C. § 6721 for the tax periods ending December 31, 2003 and December 31, 2012 in the amount of \$28,486.63, plus statutory interest pursuant to 26 §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

The Court, pursuant to 26 U.S.C. § 7402(a), further enters a permanent injunction against David C. Ross, doing business as Service Master Commercial Cleaning, and any other business he operates or may come to operate, and his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or with them, and hereby:

- 4) Orders David C. Ross, doing business as Service Master Commercial Cleaning, to deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income tax, withheld employee income tax, withheld

employee FICA tax, and employer FICA tax, all as required by the Internal Revenue Code;

- 5) Orders David C. Ross, doing business as Service Master Commercial Cleaning, to sign and deliver affidavits to Revenue Officer Brian Bickart, or to some other person or location designated by the IRS, on the first day of each month, verifying that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner;
- 6) Orders David C. Ross, doing business as Service Master Commercial Cleaning, to timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of the injunction;
- 7) Orders David C. Ross, doing business as Service Master Commercial Cleaning, and any other business David C. Ross operates, or may come to operate, to timely pay all required outstanding liabilities due on each return required to be filed herein;
- 8) Orders David C. Ross, doing business as Service Master Commercial Cleaning, for the next five years, to notify Revenue Officer Brian Bickart, or some other person or location designated by the IRS, if he intends, within that five-year period, to form, incorporate, own or work in a managerial capacity for another or a successor business entity; and
- 9) Enjoins David C. Ross, doing business as Service Master Commercial Cleaning, and any other business David C. Ross operates or may come to operate, and his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or with them, from directly or indirectly assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of his employees,

unless to a commercial payroll services provider approved in advance by undersigned counsel for the United States; and

10) Enjoins David C. Ross, doing business as Service Master Commercial Cleaning, and any other business David C. Ross operates or may come to operate, and his officers, agents, servants, employees, and attorneys, and anyone in active concert or participation with him or with them, from directly or indirectly assigning and/or transferring property or making any payments after the permanent injunction is issued until deposits set forth in subparagraph (a) are made and until the employment tax and withholding liabilities due under subparagraph (d) after the date of the injunction are first paid to the Internal Revenue Service.

The United States is permitted to conduct post-judgment discovery under Fed. R. Civ. P. 69(a) in aid of this judgment.

DATED: June 12, 2017
_____, 2017

s/John R. Adams, U.S. District Judge

UNITED STATES DISTRICT JUDGE