

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 1:16-cv-52
)	
v.)	
)	
WITTNER WRIGHT, et al.)	
)	
Defendants.)	
_____)	

JUDGMENT AND ORDER OF PERMANENT INJUNCTION

The United States of America commenced this civil action to obtain a permanent injunction requiring the defendants Wittner Wright; Lisa Wright; Barry Wright; Adult Care Specialists Inc. ("Adult Care"); Reality Residential Candler, Inc. ("Reality Residential"); and Allcare Group, Inc. ("Allcare") (collectively, "Defendants"), to comply with their legal obligations to withhold, collect, and pay over to the Internal Revenue Service the federal employment and unemployment taxes of Adult Care; Reality Residential; and Allcare, and to make all federal tax depositions, including the employer's share of Federal Insurance Contributions Act taxes, according to law.

Defendants, without admitting or denying the allegations in the complaint (except as to jurisdiction), waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52, and consent to the entry of the following judgment and injunction under Federal Rule of Civil Procedure 65 and 26 U.S.C. § 7402(a). Defendants further waive any right to appeal from this Judgment and Order of Permanent Injunction.

The parties agree that the entry of this permanent injunction does not preclude the Internal Revenue Service ("IRS") in any way from assessing or collecting taxes, penalties, and interest against the Defendants, and also does not preclude Defendants from contesting their liability for such taxes, penalties, and interest.

The parties further agree that the entry of the injunction is appropriate for the enforcement of the internal revenue laws.

Accordingly, it is hereby ORDERED, ADJUDGED, AND DECREED that:

1. This Court has jurisdiction over this action and each of the Defendants pursuant to 28 U.S.C. §§ 1340 and 1345, as well as 26 U.S.C. §7402(a).

2. A PERMANENT INJUNCTION IS HEREBY ENTERED against Defendants for the period of 10 years from the entry of the Court's order, and it is hereby ORDERED, ADJUDGED, AND DECREED that Defendants shall:

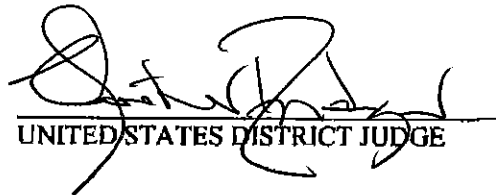
- i. Withhold Federal income, Social Security, and Medicare taxes from the wages of the employees of Adult Care, Reality Residential, and Allcare, or any successor entity thereof, when such wages are paid and pay those taxes to the IRS as they become due;
- ii. Establish a bank account in a bank (as defined pursuant to 26 U.S.C. § 581) designed as "Allcare Group, Inc., Trustee, Special Fund in Trust for the United States" under 26 U.S.C. § 7512, and provide to the United States or its designate proof of establishment of such an account within three business days of the establishment of the account;

- iii. In accordance with federal deposit regulations, make timely deposits of all taxes imposed by the Federal Unemployment Tax Act (FUTA taxes) as they become due into the account opened in accordance with paragraph ii, above;
- iv. Within two business days of each payroll date, make payroll deposits of withheld federal income, Social Security, and Medicaid taxes into the account opened in accordance with paragraph ii, above;
- v. Provide proof to the United States no later than the 20th day of each month, that all withheld income, Social Security, and Medicare taxes and all FUTA taxes were deposited timely into the account opened in accordance with paragraph ii, above;
- vi. File all federal employment (Form 940) and unemployment (Form 941) tax returns with the IRS correctly and within the time periods prescribed by law;
- vii. Pay all outstanding liabilities reported on each return required to be filed within the time periods prescribed by law;
- viii. File any and all unfiled returns within 14 days of the entry of this Order;
- ix. Be prohibited from assigning any property or making any disbursements after the date of the injunction until amounts required to be withheld from wages after the date of the injunction are paid to the IRS;
- x. Be prohibited from the acceptance of any additional patients or clients into the care of Reality Residential, Adult Care, or Allcare on or after the date on which the Defendants have committed any act or omission that would constitute a default upon any of the preceding terms of the injunction until such a default has been cured to the satisfaction of the Court;

- x. Notify the United States of any future employment tax conduct with respect to any new or presently unknown company that any of the Defendants may become involved with, including the imposition of an affirmative duty upon all of the Defendants to notify the IRS or a designated revenue officer of any new business they may come to own, manage or work for in the next ten (10) years; and
 - xii. Deliver to all of Reality Residential, Adult Care, and Allcare's current employees a copy of the Court's findings and permanent injunction.
3. This Court shall retain jurisdiction over this case for the purposes of ~~monitoring~~^{MR} ~~and enforcing~~ the Defendants' compliance with the Judgment and Order of Permanent Injunction.
4. The parties shall bear their own attorneys' fees and costs associated with this action.

SO ORDERED.

DATE: 10 November, 2016


UNITED STATES DISTRICT JUDGE