

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	Case No. 16-cv-11069
Plaintiff,	)	
	)	
v.	)	
	)	
SEYFRIED AND ASSOCIATES, P.C.,	)	
and	)	
SANDRA L. SEYFRIED,	)	
	)	
Defendants.	)	
_____	)	

**STIPULATED ORDER FOR INJUNCTION**

This *Stipulated Order for Injunction* is agreed to by the plaintiff United States of America and the defendants Seyfried and Associates, P.C. and Sandra L. Seyfried and is filed to satisfy Count I of the United States’ complaint (Docket No. 1). Defendants consent to the Court’s jurisdiction, waive findings of fact and conclusions of law, and agree that an injunction is necessary and appropriate. The Court being otherwise fully advised and finding that an injunction is necessary and appropriate,

**IT IS HEREBY ORDERED** that:

1. The defendants are required to deposit withheld employee income tax, withheld employee Federal Insurance Contributions Act (FICA) tax, and

employer FICA tax in an appropriate federal depository bank, in accord with federal deposit regulations, *e.g.*, via the Electronic Federal Tax Payment System (EFTPS). The foregoing may be accomplished via a commercial payroll services company approved by the United States.

2. The defendants are required to deposit federal unemployment taxes in an appropriate federal depository bank, in accord with federal deposit regulations, *e.g.*, via EFTPS. The foregoing may be accomplished via a commercial payroll services company approved by the United States.

3. The defendants are required to sign and deliver written notification to Revenue Officer Shari Riley, via facsimile, mail or personal delivery at 1270 Pontiac Rd., Pontiac, MI 48340, or to some other person or location designated by the IRS, no later than the 1st day of each month, verifying that the requisite deposits of withheld income tax, withheld FICA tax, employer FICA tax, and any unemployment tax have been made in a timely manner during the previous pay period or previous month, whichever is longer.

4. The defendants are required to timely file all employment (Form 941), unemployment (Form 940), and corporate (Form 1120) tax returns that come due after the date of the injunction and provide copies of the filed returns to Revenue Officer Shari Riley, via facsimile, mail or personal delivery at 1270

Pontiac Rd., Pontiac, MI 48340, or to some other person or location designated by the IRS.

5. The defendants are required to timely pay all outstanding tax liabilities due on each return required to be filed herein for liabilities that come due after the date of this injunction.

6. The defendants are enjoined from assigning any property of the defendant Seyfried and Associates, P.C., or making any payments or distributions from the assets of the defendant Seyfried and Associates, P.C. after the injunction is issued until the deposits of employment taxes, as well as withholding liabilities, unemployment taxes, and corporate income taxes, coming due after issuance of the injunction, are first paid to the IRS.

7. The defendant Sandra L. Seyfried must provide written notification to IRS Revenue Officer Shari Riley, via facsimile, mail or personal delivery at 1270 Pontiac Rd., Pontiac, MI 48340, or some other person or location designated by the IRS, within 30 days, in the event that she comes to operate, manage, or acquire an ownership interest in any other business entity.

8. The penalty of a material violation of the order will be the appointment of a receiver who will oversee the voluntary liquidation of all assets for the benefit of creditors. The United States shall submit a motion to the court upon its determination that there has been a material violation.

9. This order shall resolve Count I of the *Plaintiff United States' Complaint* (Docket No. 1).

10. Defendants shall be relieved from compliance with paragraph 3 following 24 months of successful compliance.

**SO ORDERED.**

/s/Terrence G. Berg  
HON. TERRENCE G. BERG  
UNITED STATES DISTRICT JUDGE

Stipulated by:

CAROLINE D. CIRAULO  
PRINCIPAL DEPUTY ASSISTANT  
ATTORNEY GENERAL

BENDURE & THOMAS

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