

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Case No. 16-22039-DPG
)	
v.)	
)	
COPPER CHIMNEY, INC.,)	
GURVINDER UBEROI, and)	
JASMINE UBEROI,)	
)	
Defendants.)	
_____)	

STIPULATED ORDER OF PERMANENT INJUNCTION

This matter comes before the Court upon the Joint Motion for Entry of Stipulated Order of Permanent Injunction by Plaintiff, United States of America, and Defendants, Copper Chimney, Inc., Gurvinder Uberoi, and Jasmine Uberoi. The Court, having determined it has jurisdiction to grant the relief requested under 28 U.S.C. §§ 1340 and that injunctive relief under 26 U.S.C. § 7402 is appropriate and necessary to prevent Defendants from further interfering with federal tax laws, hereby ORDERS that the Joint Motion is GRANTED and it is further ORDERED that:

1. A permanent injunction is entered against Copper Chimney, Inc. ("Copper Chimney"), Gurvinder Uberoi ("Mr. Uberoi"), and Jasmine Uberoi ("Mrs. Uberoi") as follows:
 - a. Parties Covered by Injunction: This injunction binds Copper Chimney, Mr. Uberoi, and Mrs. Uberoi as well as their representatives, agents, employees, and persons in concert or participation with them. Where the terms of the injunction require Copper Chimney to take action, such requirement shall equally apply to Mr. Uberoi, Mrs. Uberoi, and to any future business which Mr. Uberoi or Mrs. Uberoi controls, manages, or owns.

b. Scope of Injunction: Copper Chimney, Mr. Uberoi, and Mrs. Uberoi are enjoined from violating the Internal Revenue Code and, in accordance with applicable federal statutes, regulations, and rules, they must comply with each of the following terms:

i. Withholding Requirement: Copper Chimney shall withhold federal income taxes and Federal Insurance Contribution Act ("FICA") taxes (which include Social Security and Medicare taxes) from the wages of Copper Chimney's employees when wages are paid.

ii. Deposit Requirement: In accordance with federal deposit regulations, Copper Chimney shall timely make deposits to the Internal Revenue Service using the Department of Treasury's Electronic Federal Tax Payment System ("EFTPS") of withheld income and FICA taxes, as well as Copper Chimney's share of FICA taxes and Federal Unemployment Tax Act ("FUTA") taxes.

iii. Reporting Requirement: Within two (2) days after Copper Chimney makes a federal tax deposit as required by paragraph 2.c above, Copper Chimney shall send by facsimile to IRS Revenue Officer Marilyn Delorme at 1-888-274-4977, or to such other IRS employee designated by the IRS, the receipt, deposit slip, or other proof that the tax deposit has been made and a copy of the payroll report showing the amount that should be deposited. Mr. Uberoi and Mrs. Uberoi shall also sign and deliver an affidavit to Revenue Officer Delorme, or to such other person or location as the IRS designates in writing, on the first day of each month, stating that Mr. Uberoi and Mrs. Uberoi have personally ensured that for each pay period during the prior month, the required federal income taxes, FICA taxes, and FUTA taxes were fully and timely deposited with the IRS.

iv. Return Requirement: Copper Chimney shall timely file with the IRS all of its Form 941, Employer's Quarterly Federal Tax Returns, and Form 940, Employer's Annual Federal Unemployment Tax Returns, tax returns at the address and in the manner identified in the Instructions for Form 941 and Instructions for Form 940, both of which are available at www.irs.gov. Within two (2) days after filing the Forms 940 and 941 with the IRS, Copper Chimney shall fax copies of the filed Forms to Revenue Officer Delorme at 1-888-274-4977 or to such other IRS employee designated by the IRS.

v. Employment Tax Priority: From the date this injunction is entered, Copper Chimney shall be prohibited from paying any creditors before timely paying its Form 941 and Form 940 tax liabilities as they become due.

vi. Transfer Prohibition: Copper Chimney, Mr. Uberoi, and Mrs. Uberoi and those persons in concert or participation with Copper Chimney are prohibited from transferring, disbursing, or assigning any funds, property, or assets after the date this injunction is entered if the Form 941 and Form 940 liabilities required by paragraph 2.c of this Order have not been fully paid for any tax period.

vii. Notification of New Business or Transfer of Assets: Copper Chimney shall provide written notification to Revenue Officer Delorme, or such other IRS employee who is designated by the IRS, if Copper Chimney: (1) merges with another company, (2) stops doing business, (3) assumes a new name, (4) transfers substantially all of its physical assets to another entity or individual, or (5) transfers any of its intangible assets (including, but not limited to, customer lists or goodwill) to another individual or entity. Mr. Uberoi and Mrs. Uberoi shall notify Revenue Officer Delorme, or such other IRS employee who is designated by the IRS, of any new company Mr. Uberoi or Mrs. Uberoi may come to own, manage, control, or

work for. Copper Chimney, Mr. Uberoi, and Mrs. Uberoi shall notify the IRS within five (5) days after any of those actions.

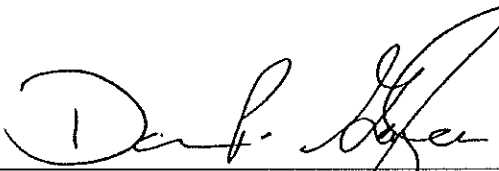
viii. Past Due Returns: Within fourteen (14) days after the entry of this Stipulated Order of Permanent Injunction, Copper Chimney shall file with the IRS all past-due Form 941 returns. Specifically, Copper Chimney shall file Forms 941 for the second quarter of 2011, the fourth quarter of 2011, the first quarter of 2012, the third quarter of 2014, and the fourth quarter of 2014. Within two (2) days after filing the Form 941 returns, Copper Chimney shall fax copies of the filed Forms to Revenue Officer Delorme at 1-888-274-4977 or to such other IRS employee designated by the IRS.

2. The United States is permitted to engage in post-judgment discovery to ensure compliance with this permanent injunction.

3. The Court shall retain jurisdiction of this action for the purposes of implementing and enforcing this injunction and entering all additional decrees and orders necessary and appropriate for the public interest.

IT IS SO ORDERED.

DONE AND ORDERED in Chambers at Miami, Florida, this 2nd day of August, 2016.


DARRIN P. GAYLES
UNITED STATES DISTRICT JUDGE

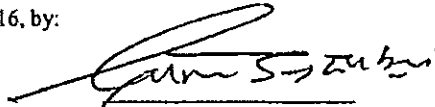
cc: Magistrate Judge Turnoff
All Counsel of Record

Agreed and consented to on July 18, 2016, by:

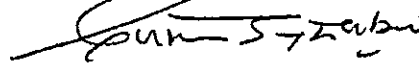
CAROLINE D. CIRAOLO
Acting Assistant Attorney General
Tax Division

/s/ Mary Elizabeth Smith
MARY ELIZABETH SMITH
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
202-353-1988 (v)
202-514-4963 (f)
Mary.E.Smith@usdoj.gov

Counsel for Plaintiff
United States of America



COPPER CHIMNEY, INC.
By: Gurvinder Uberoi
18090 Collins Avenue, #T22,
Sunny Isles Beach, Florida 33160
(305) 974-0175



GURVINDER UBEROI
18090 Collins Avenue, #T22,
Sunny Isles Beach, Florida 33160
(321) 228-2344
teraasra@gmail.com



JASMINE UBEROI
18090 Collins Avenue, #T22,
Sunny Isles Beach, Florida 33160
(321) 228-2344
teraasra@gmail.com

Defendants