

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE
AT CHATTANOOGA**

UNITED STATES OF AMERICA,)	
)	Case No. 2:16-cv-52
<i>Plaintiff,</i>)	
)	Judge Travis R. McDonough
v.)	
)	Magistrate Judge Clifton L. Corker
MYRON K. WILSON,)	
)	
<i>Defendant.</i>)	

JUDGMENT ORDER

On June 8, 2016, Plaintiff filed a motion for default judgment. (Doc. 6.) On August 4, 2016, Magistrate Judge Clifton L. Corker filed a Report and Recommendation (“R&R”) recommending that the motion for default judgment (Doc. 6) be **GRANTED** and that the Court find that Defendant has engaged and is engaging in conduct interfering with the enforcement of the internal revenue laws, and that injunctive relief under 26 U.S.C. § 7402(a) and the Court’s inherent equity powers is appropriate to stop Defendant’s conduct. (Doc. 8.) No party has filed an objection. Having reviewed the R&R, the Court agrees with the Magistrate Judge’s recommendation. Accordingly, the Court **ACCEPTS** and **ADOPTS** the R&R (Doc. 8), **GRANTS** the motion (Doc. 6), and **FINDS** that Defendant has engaged and is engaging in conduct interfering with the enforcement of the internal revenue laws, and that injunctive relief under 26 U.S.C. § 7402(a) and the Court’s inherent equity powers is appropriate to stop that conduct. It is hereby **ORDERED**, that Wilson:

- a. Deposit withheld employee income taxes, withheld employee FICA taxes, and employer FICA taxes, in an appropriate federal depository bank, in accordance with federal deposit regulations;

- b. Sign and deliver affidavits to the Internal Revenue Service's collection office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn: Sara Wright revenue officer / Kathleen Thacker revenue officer group manager) or to such other location designated by the Service, no later than the 20th of each month, stating that the requisite deposits of withheld income tax, withheld FICA tax, employer FICA tax have been made in a timely manner;
- c. Timely file federal employment tax returns (Forms 941);
- d. Timely pay all liabilities due on each Form 941 return required to be filed;
- e. Be prohibited from assigning any property or making any payments after an injunction is issued until the withholding liabilities and employment taxes are first properly deposited or paid to the Service;
- f. Deposit all current or future quarterly estimated income tax payments of any Form 1040 income tax liabilities in accordance with the schedule prescribed by the Internal Revenue Code, and file all current or future Forms 1040 and to pay the balances due on them on the schedule prescribed by the Internal Revenue Code;
- g. For a period of five (5) years, submit quarterly certifications, under penalty of perjury, and supporting documentation (such documentation shall include quarterly profit and loss statements for the dental practice, including draws taken by Wilson, along with bank statements and cancelled checks) to the Service's office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn.: Sara Wright revenue officer / Kathleen Thacker revenue officer group manager) showing that he has timely made quarterly estimated income tax payments within thirty (30) days from the date such payments are due;
- h. For a period of five (5) years, submit an annual certification under penalty of perjury, and supporting documentation to the Service's collection office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn.: Sara Wright revenue officer / Kathleen Thacker revenue officer group manager), showing that he has timely filed his most recent Form 1040 income tax return and timely paid the full amount due reported on the return within thirty (30) days from the due date of the return;

The Court will retain jurisdiction to ensure compliance with this injunction; and the United States may provide notice of the entry of this Default Judgment And Permanent Injunction Order Against Myron K. Wilson by mailing a copy thereof to the defendant, Myron K. Wilson, by certified or registered mail. The Clerk is **DIRECTED** to serve a copy of this Default Judgment And Permanent Injunction Order on the defendant, Myron K. Wilson, at the following addresses: 739 Bluff City Hwy., Bristol, Tennessee 37620 and 105 Pendleton Drive, Bristol, Tennessee

37620. There being no further issues to resolve, the Clerk is **DIRECTED** to **CLOSE** the case.

/s/ Travis R. McDonough

TRAVIS R. MCDONOUGH
UNITED STATES DISTRICT JUDGE

ENTERED AS A JUDGMENT
s/ Debra C. Poplin
CLERK OF COURT