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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,)	No. 5:14-cv-5664-EJD-NMC
)	
Plaintiff,)	
)	[PROPOSED] ORDER OF JUDGMENT AND
v.)	<u>INJUNCTION AGAINST DEFENDANTS</u>
)	
CHUL GOO PARK, individually and doing)	
business as SEOUL GOM TANG; and EUN)	
LEE LEE,)	
)	
Defendants.)	

On July 5, 2016, the Court issued an Order granting the United States’ Motion for Summary Judgment. *See* Doc. No. 23. Pursuant to the Court’s Order, and for good cause shown, it is hereby ORDERED that Judgment is hereby entered against Defendant Chul Goo Park and in favor of the United States as to Count One of the Complaint in the amount of \$307,444.93, including statutory penalties and interest and less any credit for payments made plus any additional interest that continues to accrue pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. § 6621, accruing from February 24, 2016, until paid in full, for unpaid federal employment taxes assessed against him for the periods ending September 30, 2008 through September 30, 2011 and March 31, 2013 through June30, 2014, as well as federal unemployment taxes for the period ending December 31, 2013. It is further

1 ORDERED that Judgment is hereby entered against Defendants Chul Goo Park and Eun Lee Lee
2 and in favor of the United States as alleged in Count 2 of the Complaint in the amount of \$430,396.69,
3 including statutory penalties and interest and less any credit for payments made plus any additional
4 interest that continues to accrue pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. § 6621, accruing from
5 February 24, 2016, until paid in full, for unpaid federal income taxes for the tax years 2006 through
6 2013. It is further

7 ORDERED that Defendants Chul Goo Park and Eun Lee Lee (individually and doing business
8 under any other name or using any other entity, including representatives, agents, servants, employees,
9 and anyone acting in concert or participation with either) are hereby enjoined and restrained for a period
10 of five years from failing to withhold and pay over to the Internal Revenue Service (“IRS”) all federal
11 payroll taxes, including federal income withholdings, FICA taxes (“employment taxes”) and FUTA
12 taxes (“unemployment taxes”), for any business which they control, as required by law. It is further

13 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall file
14 with the IRS Revenue Officer Howard Baldwin (or whomever the IRS may designate in his stead)
15 accurate and timely Employer’s Annual Federal Unemployment tax returns (Form 940) and Employer’s
16 Quarterly Federal tax returns (Form 941) for any business which they control, as required by law. It is
17 further

18 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall
19 make federal payroll tax deposits, including federal income, employment, and unemployment taxes
20 required by law via the Electronic Federal Tax Payment System (“EFTPS”), on the same date that any
21 employee of any business which they control or own is provided a paycheck. At the time of making
22 such payment, Defendants are ordered, for a period of five years, to send by facsimile to Revenue
23 Officer Howard Baldwin (or whomever the IRS may designate in his stead) at (408) 283-2161, a receipt
24 for each employment tax deposit and a completed worksheet showing the calculation for each deposit. It
25 is further

26 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall
27 deposit FICA and FUTA taxes for any business which they manage or own in an appropriate federal
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1 depository bank each quarter in accordance with the federal deposit regulations. It is further

2 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall file
3 complete and accurate individual income tax returns (Form 1040) with the IRS as they become due, pay
4 the tax reflected in those returns, and send copies of such returns to IRS Revenue Office Howard
5 Baldwin (or whomever the IRS may designate in his stead) at the same time that the original returns are
6 filed. It is further

7 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall
8 make timely Estimated Tax Payments as required by 26 U.S.C. §§ 6654(c) and (d), of 25% of either
9 100% or 110% of their prior-year's federal income tax liability on or before the due dates of their
10 estimated income tax deposits, depending on their monthly personal income, and send documentation of
11 such payments to IRS Revenue Officer Howard Baldwin (or whomever the IRS may designate in his
12 stead) at the same time such payments are made. It is further

13 ORDERED that Defendants Chul Goo Park and Eun Lee Lee (individually and doing business
14 under any other name or using any other entity, including representatives, agents, servants, employees,
15 and anyone acting in concert or participation with either) are enjoined and restrained, for a period of five
16 years, from assigning or transferring any property or property rights or making disbursements for any
17 purpose, other than to pay for necessary personal living expenses as determined by IRS standards, from
18 the date the permanent injunction is issued until the expiration of the injunction or such unpaid liabilities
19 are satisfied. It is further

20 ORTDERED that Defendants Chul Goo Park and Eun Lee Lee, and every other person
21 authorized to sign checks or otherwise make disbursements on their behalf and on behalf of any
22 businesses controlled or owned by Defendants, including Seoul Gom Tang, for a period of five years,
23 shall submit to IRS Revenue Officer Howard Baldwin (or whomever the IRS may designate in his stead)
24 within fourteen (14) days of the entry of the injunction, a statement that (1) they have read the
25 permanent injunction issued by the Court and that (2) that they will personally determine each pay
26 period that all federal payroll taxes, including federal income withholdings, FICA taxes and FUTA taxes
27 for each pay period after the date of this injunction is issued have been fully paid to the IRS via the
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1 EFTPS system. It is further

2 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, and every other person authorized
3 to sign checks or otherwise make disbursements on their behalf and on behalf of any businesses
4 controlled or owned by Defendants, including Seoul Gom Tang, for a period of five years, shall sign and
5 deliver affidavits to the IRS Revenue Officer, or such other location as the IRS may deem appropriate,
6 on the 1st day of each month, stating that the requisite withheld income, FICA, and unemployment tax
7 deposits were timely made. It is further


8 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall
9 post and keep posted in at least one conspicuous place on the premises of Seoul Gom Tang where
10 notices to employees are customarily posted, a copy of this document. It is further

11 ORDERED that Defendants Chul Goo Park and Eun Lee Lee, for a period of five years, shall
12 notify in writing the assigned Revenue Officer of the IRS within 10 business days if either Defendant
13 begins operating any new business enterprise. It is further

14 ORDERED that this Court shall retain jurisdiction over this case to ensure compliance with this
15 injunction. The Clerk shall close this file.

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17 IT IS SO ORDERED.

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19 Dated: July 8, 2016.

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21 EDWARD J. DAVILA
22 United States District Judge
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