

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MISSOURI  
ST. JOSEPH DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No.: 15-06146-CV-SJ-BP
	)	
FOUR SEASONS INDUSTRIES, INC.,	)	
and JOHN CAZZELL,	)	
	)	
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, John Cazzell and Four Seasons Industries, Inc. (Doc. 18.) Pursuant to the motion, it is hereby **ORDERED, ADJUDGED, AND DECREED** that

1. The Motion, (Doc. 18), is **GRANTED**.
2. A permanent injunction, enforceable for five (5) years from the date of this Stipulated Order of Permanent Injunction, is entered against Four Seasons Industries, Inc. (“Four Seasons”) and John Cazzell (“Cazzell”) as follows:
  - a. Parties Covered by Injunction: This injunction binds Cazzell and Four Seasons as well as Four Seasons’ officers, shareholders, agents, employees, and persons in concert or participation with them. Where the terms of the injunction require Four Seasons to take action, such requirement shall equally apply to any future business which Cazzell controls, manages, or owns. Additionally, where the terms of the

injunction require Four Seasons to take action, such requirement shall equally apply to Cazzell insofar as he shall be required to ensure that Four Seasons or any future business takes the required actions.

- b. Withholding Requirement: Four Seasons shall withhold federal income taxes and Federal Insurance Contributions Act (“FICA”) taxes (which include Social Security and Medicare taxes) from the wages of Four Seasons’ employees when wages are paid.
- c. Deposit Requirements: In accordance with federal deposit regulations, Four Seasons shall timely make deposits to the IRS using the Department of Treasury’s Electronic Federal Tax Payment System (“EFTPS”) of withheld income and FICA taxes, as well as Four Seasons’ share of FICA taxes and Federal Unemployment Tax Act (“FUTA”) taxes.
- d. Reporting Requirements: Within three (3) days after Four Seasons makes a federal tax deposit as required by paragraph 2.c. above, Four Seasons shall send by facsimile to IRS Revenue Officer Chad M. Thomas at 877-828-0719, 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. Cazzell shall also sign and deliver an affidavit to Thomas, or to such other person or location as the IRS designates in writing, on the first day of each month, stating that Cazzell has personally ensured that for each pay period during the prior month, the required federal income taxes, FICA, and FUTA taxes were fully and timely deposited with the IRS.

- e. Return Requirements: Four Seasons 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](http://www.irs.gov). Within three (3) days after filing the Forms 940 and 941 with the IRS, Four Seasons shall fax copies of the filed Forms to Revenue Officer Thomas or to such other IRS employee designated by the IRS.
- f. Employment Tax Priority: From the date this injunction is entered, Four Seasons shall be prohibited from paying its other creditors before timely paying its Form 941 and Form 940 tax liabilities as they come due.
- g. Transfer Prohibition: Four Seasons and Cazzell and those persons in concert or participation with Four Seasons are prohibited from transferring, disbursing, or assigning any of their money, property, or assets after the date of this of Stipulated Order of Permanent Injunction if the Form 941 and Form 940 liabilities required by paragraph 2.c. of this Stipulated Order of Permanent Injunction have not been fully paid for any tax period.
- h. Notification of New Business or Transfer of Assets: Four Seasons shall provide written notification to Revenue Officer Thomas, or such other IRS employee who is designated by the IRS, if Four Seasons (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. Cazzell shall notify Revenue Officer Thomas, or such other IRS employee who is designated by the IRS, of any new company Cazzell may come to own, manage, control, or work for. Four Seasons and Cazzell shall notify the IRS within 10 days after any of those actions.

- i. Past Due Returns: Within fourteen (14) days of the date of this Stipulated Order of Permanent Injunction, Four Seasons shall file with the IRS all past-due Form 940 and Form 941 returns for the tax periods prior to and including the first quarter of 2016. Within three (3) days after filing the Forms 940 and 941 with the IRS, Four Seasons shall fax copies of the filed Forms to Revenue Officer Thomas or to such other IRS employee designated by the IRS.

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

4. 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.

5. The clerk of court shall enter this judgment.

**IT IS SO ORDERED.**

Date: 7/12/2016

/s/Beth Phillips  
BETH PHILLIPS, JUDGE  
UNITED STATES DISTRICT

Agreed and Consented to:

Dated: June 27, 2016.

<p>Caroline D. Ciralo Acting Assistant Attorney General Tax Division</p> <p>s/ Hilarie Snyder HILARIE SNYDER Trial Attorney, Tax Division U.S. Department of Justice Ben Franklin Station, P.O. Box 7238 Washington, D.C. 20044 Phone: 202-307-2708 Fax: 202-514-6770 <a href="mailto:hilarie.e.snyder@usdoj.gov">hilarie.e.snyder@usdoj.gov</a></p> <p><a href="#">Counsel for Plaintiff, The United States</a></p>	<p>Carpenter Law Office, LLC</p> <p>s/ Gregory A. Carpenter</p> <hr/> <p>Gregory A. Carpenter, #31528 9800 N.W. Polo Drive, Suite 100 Kansas City, MO 64153 Phone: 816-454-5600 Fax: 816-454-3678 <a href="mailto:gacarpenter@gunnshank.com">gacarpenter@gunnshank.com</a></p> <p>Counsel for Defendants, Four Seasons Industries, Inc. and John Cazzell</p>
<p>s/ John Cazzell</p> <hr/> <p>JOHN CAZZELL</p>	<p>s/ Four Seasons Industries, Inc. by John Cazzell, CEO</p> <hr/> <p>FOUR SEASONS INDUSTRIES, INC. By: JOHN CAZZELL, President</p>