

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 VEGETABLE MEDLEY-CHAVIS)
 BAR-B-QUE, LLC, and)
 GERALD CHAVIS,)
)
 Defendants.)
 _____)

Case No. 3:15-cv-166-TLW

ORDER

This matter is before this Court for consideration of the United States’ Motion for Permanent Injunction by Default. ECF No. 18. On May 17, 2016 the Court held a hearing on this motion. The record reflects that Defendants were notified of the hearing and failed to appear. The Government was represented at the hearing by John Douglas Barnett, Esquire and Pascale Guerrier, Esquire, who outlined the facts in support of the request for an injunction in detail. Having considered the presentation by the Government at the motion hearing and all relevant case law and filings, the Court finds that a permanent injunction is warranted in this case.

Accordingly, pursuant to 26 U.S.C. § 7402(a) and the exercise of the Court’s inherent equity power, the United States’ Motion for Permanent Injunction by Default is GRANTED. The Clerk of Court is directed to enter judgment against the Defendants, Vegetable Medley-Chavis Bar-B-Que, LLC (“Vegetable Medley”), and Gerald Chavis, and send a copy of this Order to the Defendants by Certified Mail at the address where service was obtained on them.

It is further ORDERED that:

1. Vegetable Medley and its representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with it, are enjoined from failing to withhold and pay over to the IRS all employment taxes, including employees' withheld income taxes and withheld Federal Unemployment Tax Act ("FUTA") taxes and Federal Insurance Contributions Act ("FICA") taxes required by law;
2. Vegetable Medley shall deposit withheld income and FICA taxes, as well as Vegetable Medley's share of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations;
3. Vegetable Medley shall deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations;
4. Vegetable Medley and those individuals at Vegetable Medley who are responsible for carrying out the duties established under paragraphs 2 and 3, including defendant Gerald Chavis, shall provide proof to IRS Revenue Officer Christopher Webb at SB/SE Collections Group 3100, Internal Revenue Service, 1835 Assembly Street, MDP 36, Room 548, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify, no later than the 20th day of each month, that the requisite withheld income taxes, FICA taxes (both the employee's withheld portions and the employer's portion), and the FUTA tax deposits were timely made;
5. Vegetable Medley shall timely file all employment tax returns with IRS Revenue Officer Christopher Webb, SB/SE Collections Group 3100, Internal Revenue

Service, 1835 Assembly Street, MDP 36, Room 548, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify;

6. Vegetable Medley shall timely pay all required outstanding liabilities due on each tax return required to be filed;
7. Vegetable Medley and its representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with it, in the event all required outstanding liabilities due on each tax return required to be filed going forward from the date of the injunction are not timely paid, are enjoined from assigning any property or rights to property or making any disbursements before paying the delinquent federal employment and unemployment taxes due for a given payroll period;
8. Gerald Chavis, shall give written notification to IRS Revenue Officer Christopher Webb, SB/SE Collections Group 3100, Internal Revenue Service, 1835 Assembly Street, MDP 36, Room 548, Columbia, South Carolina 29201, or such other person as the IRS may specify, within 30 days of any new business Defendants may come to own or manage, in the next five (5) years; and
9. The Court retains jurisdiction over this case to ensure compliance with this injunction, including authority to punish any violation as contempt of court.

IT IS SO ORDERED.

s/ Terry L. Wooten
Terry L. Wooten
Chief United States District Judge

June 2, 2016
Columbia, South Carolina