

UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	Case No. 4:16-cv-11258
Plaintiff,	)	
	)	
v.	)	Hon. Terrence G. Berg
	)	Mag. Judge Elizabeth A. Stafford
HERITAGE CUSTOM KITCHENS, INC.,)	)	
MICHAEL MAZZARA, and JOSEPH )	)	
MAZZARA,	)	
	)	
Defendants.	)	
_____	)	

**STIPULATION FOR  
PRELIMINARY INJUNCTION ORDER**

PLAINTIFF UNITED STATES OF AMERICA and DEFENDANTS  
HERITAGE CUSTOM KITCHENS, INC., MICHAEL MAZZARA, AND  
JOSEPH MAZZARA stipulate for the entry of a preliminary injunction order that:

1. Requires Defendants to deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income taxes, withheld employee Federal Insurance Contributions Act (FICA) taxes, employer FICA taxes, and federal unemployment taxes (collectively, “payroll taxes”);
2. Requires Defendants to sign and deliver affidavits to Revenue Officer Omar Alsoofi or to some other person or location designated by the IRS,

no later than the 20th day of each month, verifying that the requisite deposits of payroll taxes have been made in a timely manner;

3. Requires Defendants to timely file all quarterly employment (Form 941) and annual unemployment (Form 940) tax returns that come due after the date of the preliminary injunction and, within 30 days from the date of preliminary injunction, all quarterly employment and annual unemployment tax returns that are past due;

4. Requires Defendants to timely pay all required outstanding payroll tax liabilities due on each return required to be filed after the date of this injunction;

5. Enjoins Defendants from assigning any property of Defendant Heritage Custom Kitchens, Inc., or making any payments or distributions from the assets of Defendant Heritage Custom Kitchens, Inc. after the injunction is issued unless the payroll taxes, due after issuance of the injunction, are first paid to the IRS; and

6. Requires Defendants Michael Mazzara and Joseph Mazzara to notify Revenue Officer Omar Alsoofi or some other person or location designated by the IRS, in writing, within 30 days, in the event that they operate, manage, or acquire an ownership interest in any other business entity pending the final resolution of this case.

Date: May 5, 2016

FOR PLAINTIFF

UNITED STATES OF AMERICA

CAROLINE D. CIRAULO

Acting Assistant Attorney General

Tax Division, U.S. Department of Justice

/s/ Pingping Zhang

PINGPING ZHANG

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FOR DEFENDANTS

HERITAGE CUSTOM KITCHENS,

INC., MICHAEL MAZZARA, and

JOSEPH MAZZARA

s/ with consent of Patrick J.

McQueeney

PATRICK J. McQUEENEY

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v.	)	Hon. Terrence G. Berg
	)	Mag. Judge Elizabeth A. Stafford
HERITAGE CUSTOM KITCHENS, INC.,	)	
MICHAEL MAZZARA, and JOSEPH	)	
MAZZARA,	)	
	)	
Defendants.	)	
_____	)	

**STIPULATED ORDER**

Upon consideration of the parties' Stipulation for Preliminary Injunction Order, it is hereby **ORDERED** that:

1. Defendants shall deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income taxes, withheld employee Federal Insurance Contributions Act (FICA) taxes, employer FICA taxes, and federal unemployment taxes (collectively, "payroll taxes");
2. Defendants shall sign and deliver affidavits to Revenue Officer Omar Alsoofi or to some other person or location designated by the IRS, no later than the 20th day of each month, verifying that the requisite deposits of payroll taxes have been made in a timely manner;

3. Defendants shall timely file all quarterly employment (Form 941), and annual unemployment (Form 940) tax returns that come due after the date of this preliminary injunction order and, within 30 days from the date of this preliminary injunction order, all quarterly employment and annual unemployment tax returns that are past due;

4. Defendants shall timely pay all required outstanding payroll tax liabilities due on each return required to be filed after the date of this injunction;

5. Defendants shall be enjoined from assigning any property of Defendant Heritage Custom Kitchens, Inc., or making any payments or distributions from the assets of Defendant Heritage Custom Kitchens, Inc. after the injunction is issued unless the payroll taxes, due after issuance of the injunction, are first paid to the IRS; and

6. Defendants Michael Mazzara and Joseph Mazzara shall notify Revenue Officer Omar Alsoofi or some other person or location designated by the IRS, in writing, within 30 days, in the event that they operate, manage, or acquire an ownership interest in any other business entity pending the final resolution of this case.

SO ORDERED.

s/Terrence G. Berg  
TERRENCE G. BERG  
UNITED STATES DISTRICT JUDGE

Dated: May 5, 2016