

IN THE UNITED STATES DISTRICT COURT FOR
THE EASTERN DISTRICT OF TENNESSEE
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
 v.) No. 1:16-cv-00065-JRG-SKL
)
 RANDY G. ROGERS,)
)
 Defendant.)

JUDGMENT AND ORDER OF PERMANENT INJUNCTION

The plaintiff, the United States of America, filed a complaint to collect the employment tax assessments and federal income tax assessments made against Randy G. Rogers (“Rogers”), and to obtain a permanent injunction requiring him, as an employer, to withhold, collect and timely pay over to the Internal Revenue Service the federal income and social security and Medicare taxes that were required to be withheld from the wages and salaries of his employees, and to make periodic deposits of withheld FICA taxes, as well as his share of employment taxes, in an appropriate federal depository bank in accordance with federal deposit regulations, and for a permanent injunction.

Defendant Rogers, without admitting or denying the allegations in the Complaint except as to jurisdiction, waives the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52, and consents to the entry of this permanent injunction under Federal Rule of Civil Procedure 65 and 26 U.S.C. § 7402(a).

Rogers waives any right to he may have to appeal from this permanent injunction.

The parties stipulate and agree that the entry of this permanent injunction constitutes the

final judgment in this case.

The parties further stipulate and agree that entry of the injunction is necessary and appropriate for the enforcement of the internal revenue laws.

Accordingly, it is hereby ORDERED and ADJUDGED that:

1. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a);

JUDGMENT

2. Rogers is indebted to the United States for Federal Insurance Contribution Act (“FICA”) taxes, and statutory additions to tax, for the fourth quarter of 2005, the fourth quarter of 2006, the second, third, and fourth quarters of 2007, the first, second, and fourth quarters of 2008, the second, third, and fourth quarters of 2010, the third and fourth quarters of 2011, the first, second, and third quarters of 2012, the second and fourth quarters of 2013, the four quarters of 2014, and the first quarter of 2015, as of January 18, 2016, in the total amount of \$ 57,062.16, plus statutory additions to tax accruing thereon according to law, and continuing until paid;

3. Rogers is indebted to the United States for federal income taxes (which include self-employment taxes), and statutory additions, for the years 2004, 2005, 2006, 2007, 2008, and 2009, as of January 18, 2016, in the total amount of \$ 416,290.53, plus statutory additions to tax accruing thereon according to law, and continuing until paid;

PERMANENT INJUNCTION

4. In accordance with 26 U.S.C. § 7402(a), and the Court’s equitable powers, the Court issues this permanent injunction ordering that Rogers

a. file his federal income tax returns (Form 1040) for the years 2010, 2011, 2012,

2013, and 2014;

b. timely file all of his federal income tax returns, make required estimated tax payments as applicable for all years after the date of the entry of this Judgment And Order Of Permanent Injunction, and timely pay the associated tax due;

c. 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;

d. Deliver monthly deposit receipts to the Internal Revenue Service office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn: Rebecca Houghtaling revenue officer / George Cupp revenue officer group manager) or to such other location designated by the Service, reflecting the requisite deposits of withheld income tax, withheld FICA tax, employer FICA tax, and unemployment tax have been made in accordance with applicable IRS payroll tax deposit regulations;

e. Timely file federal employment tax returns (Forms 941) with respect to his employees of his law practice;

f. Timely pay all outstanding liabilities due on each Form 941 return required to be filed;

g. 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;

h. 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 federal income tax returns (Forms 1040) and to pay the balances due on them on the schedule prescribed by the Internal Revenue Code;

i. For a period of five (5) years, submit quarterly certifications, under penalty of perjury, and supporting documentation (such supporting documentation shall include quarterly profit and loss statements for the law firm, including draws taken by Rogers, along with bank statements and cancelled checks) to the Service's office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn.: Rebecca Houghtaling revenue officer / George Cupp 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; and


j. For a period of five (5) years, submit an annual certification under penalty of perjury, and supporting documentation to the Service's office located at 710 Locust Street, Knoxville, Tennessee 37902 (attn.: Rebecca Houghtaling revenue officer / George Cupp 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.

5. That the IRS shall not undertake enforced collection action against Rogers for a period of ninety (90) days from the date of the entry of this Judgment And Order Of Permanent Injunction.

6. That the Court will retain jurisdiction over this case to ensure compliance with this injunction.

IT IS SO ORDERED.

ENTER:



UNITED STATES DISTRICT JUDGE

SEEN AND AGREED:

NANCY S. HARR
Acting United States Attorney

/s/ Michael J. Martineau

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