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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARTIN R. CASILLAS, d/b/a
MACA WOOD,

Defendant.

No. CV 14-5907 PA(Ex)

JUDGMENT AND PERMANENT
INJUNCTION

In accordance with this Court’s January 21, 2015 Minute Order granting the Motion for Default Judgment filed by plaintiff United States of America (“Plaintiff”) against defendant Martin R. Casillas, doing business as Maca Wood (“Defendant”), it is hereby ORDERED, ADJUDGED, AND DECREED that upon receiving actual notice of this Judgment and Permanent Injunction:

1 Pursuant to 26 U.S.C. § 7402, the Court issues this Judgment and
2 Permanent Injunction. Defendant is permanently enjoined as follows:

3 (1) Defendant Martin R. Casillas, d/b/a Maca Wood, (individually and
4 doing business as Maca Wood, or under any other name, or using any entity)
5 and Defendant's representatives, agents, servants, employees, attorneys,
6 successors in interest and assigns, and anyone in active concert or
7 participation with them, are prohibited from failing to withhold and pay over
8 to the IRS all employment taxes, including federal income and FICA taxes,
9 required by law;

10 (2) Defendant Martin R. Casillas, d/b/a Maca Wood, is ordered to
11 segregate and hold separate and apart from all other funds all monies
12 withheld from employees or collected from others for taxes under any
13 internal revenue laws of the United States, and to deposit the monies so
14 withheld and collected, as well as the employer's share of FICA taxes, in an
15 appropriate federal depository bank in accordance with the federal deposit
16 regulations;

17 (3) Defendant Martin R. Casillas, d/b/a Maca Wood, is ordered to
18 deposit FUTA taxes in an appropriate federal depository bank each quarter
19 in accordance with the federal deposit regulations;

20 (4) Defendant Martin R. Casillas, d/b/a Maca Wood, and any other
21 individuals at his business, regardless of what name or what entity under
22 which such business is operating, who are responsible for carrying out the
23 duties established in paragraphs (2) and (3) above are ordered, for a period of
24 five years from the date of this judgment, to sign and deliver affidavits to B.
25 Huerta, the assigned IRS revenue officer, at 222 No. Sepulveda, Suite 800,
26 El Segundo, California, 90245, or to such other specific location as the IRS
27 may deem appropriate, no later than the twentieth day of each month,
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1 stating that the requisite withheld income, FICA, and FUTA tax deposits
2 were timely made;

3 (5) Defendant Martin R. Casillas, d/b/a Maca Wood, and any entity
4 under which Defendant may be operating a business, is ordered to timely file
5 all Forms 940 and 941 unemployment and employment tax returns with
6 Revenue Officer Huerta or at such other specific location as the IRS may
7 deem appropriate;

8 (6) Defendant Martin R. Casillas, d/b/a Maca Wood, and any entity
9 under which Defendant may be operating a business, is ordered to timely
10 pay all required outstanding liabilities due on each tax return required to be
11 filed;

12 (7) Defendant Martin R. Casillas, d/b/a Maca Wood, and any entity
13 under which Defendant may be operating a business, and their
14 representatives, agents, servants, employees, attorneys, successors in
15 interest and assigns, and anyone in active concert or participation with
16 them, are ordered in the event all required outstanding liabilities due on
17 each tax return required to be filed going forward from the date of this
18 Judgment and Permanent Injunction are not timely paid, from assigning any
19 property or rights to property or making any disbursements before paying
20 the delinquent federal employment and unemployment taxes due for a given
21 payroll period; and

22 (8) Defendant Martin R. Casillas, d/b/a Maca Wood, is ordered to
23 notify Revenue Officer Huerta (or such other person as directed by the IRS)
24 in the future of any new company he may come to own, manage, or work for
25 in the next five years;

26 (9) Defendant Martin R. Casillas, d/b/a Maca Wood, is ordered to
27 deliver to all of his current employees, and any former employees employed
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1 by defendant at any time since April 1, 2004, a copy of this Judgment and
2 Permanent Injunction; and

3 (10) Defendant Martin R. Casillas, d/b/a Maca Wood, is ordered to post
4 and keep posted for five years in one or more conspicuous places on his
5 business premises, and the business premises of any entity used by
6 Defendant Martin R. Casillas, d/b/a Maca Wood, to operate a business, where
7 notices to employees are customarily posted, a copy of this this Judgment
8 and Permanent Injunction.

9 The Court retains jurisdiction over this case to ensure compliance with
10 this Permanent Injunction, and the United States is authorized to take post-
11 judgment discovery to ensure compliance.

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13 IT IS SO ORDERED.



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15 Date: January 21, 2015

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17 PERCY ANDERSON
18 UNITED STATES DISTRICT JUDGE
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