

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

2014 SEP -8 P 5:25

UNITED STATES OF AMERICA,)
Plaintiff,)
)
v.)
)
AFFECTIONATE HEART IN HOME)
CARE, INC., DOUGLAS PAYNE AND)
BECKY PAYNE,)
Defendants.)

CLERK'S OFFICE
AT BALTIMORE

Civil No. 1:14-cv-02106-ELH DEPUTY

PERMANENT INJUNCTION ORDER

Plaintiff, United States of America ("United States"), and Defendants, Affectionate Heart in Home Care, Inc., Douglas Payne and Becky Payne ("Defendants,") stipulate, agree and jointly request entry of this Agreed Permanent Injunction Order. Therefore,

IT IS ORDERED that Defendants, and any and all entities controlled by them, their officers, agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this injunction by personal service or otherwise, are ENJOINED pending further order of this Court as set forth in this injunction.

I.

Defendants are ENJOINED from violating the Internal Revenue Code and, in accordance with applicable federal statutes, regulations, and rules, they must:

1. Withhold income and Federal Insurance Contributions Act ("FICA") taxes and Medicare taxes from their employees' wages or wages of any employees of any entity that they use to operate a business that has employees;
2. Timely deposit all withheld taxes with the Internal Revenue Service ("IRS");

3. Timely deposit the employer's share of all Federal Unemployment Tax Act ("FUTA") and FICA taxes for their employees or employees of any other entity that they use to operate a business that has employees;

4. Each month, Defendants shall send by facsimile to IRS Revenue Officer Phillip E. Rogers, or his successor at the IRS, at (301) 797-8810, proof of the payments described above in paragraphs 2 and 3, and a copy of the payroll report showing the amount that should be deposited.

5. Timely file all Forms 940, Forms 941, and any other federal tax form required to be filed by them or by any other entity that they use to operate a business that has employees, and pay any balance due on those returns upon filing.

II.

Defendants are further ENJOINED from paying other creditors or transferring funds to themselves or to any third party before paying their current federal employment tax liabilities.

III.

Pending further order of this Court, Defendants must notify IRS Revenue Officer, Phillip E. Rogers, or his successor at the IRS, in writing at 1260 Maryland Avenue, Hagerstown, Maryland 21740 if they begin operating any new business enterprise, and they must identify it by name, address, and employer identification number.

IV.

If Defendants violate any part of this injunction, plaintiff United States of America shall send written notification of the violation to the Defendants' address on file with the IRS. If the

violation is not cured within 10 calendar days after the notification is sent, the defendant is deemed to be in default of the injunction.

Proper “cures” include making a late tax deposit, paying delinquent tax shown on a return, filing a delinquent tax return, or providing a delinquent notification.

If a defendant violates this injunction more than two times, plaintiff United States of America will no longer be obligated to send written notifications of a violation. After the second notification, the defendant will be in default of this injunction immediately upon an additional violation.

V.

If a defendant violates any part of this injunction:

1. No funds may be disbursed – by check or otherwise – from the defendant until all federal taxes required to be deposited are deposited, and the documents required by this injunction are sent to the IRS;
2. The IRS may seize the defendant’s business property and sell that property to satisfy any of the defendant’s outstanding tax liabilities; and
3. The Court may find the defendant to be in civil and/or criminal contempt.

VI.

This injunction takes effect immediately upon filing. This permanent injunction, unless

ordered otherwise by the Court, shall automatically dissolve in five (5) years from the date of the entry of this Order if Defendants remain in compliance with the terms of the injunction.

And the clerk is directed to close this case.

Ellen L. Hollander 9/8/14

ELLEN L. HOLLANDER
UNITED STATES DISTRICT JUDGE

AGREED AS TO FORM AND SUBSTANCE:

/s/ Jon E. Fisher

JON E. FISHER

ATTORNEY FOR UNITED STATES

Becky Payne

BECKY PAYNE

Douglas Payne

DOUGLAS PAYNE

Becky Payne

BECKY PAYNE, PRESIDENT OF AFFECTIONATE HEART IN HOME CARE, INC