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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES,

Plaintiff,

v.

ABOLGHASSEM (ABE) ALIZADEH;  
MEHRAN (MIKE) ALIZADEH; et al.,

Defendants.

Case No. 2:14-cv-00577-TLN-KJN

**ORDER OF INJUNCTION**

The plaintiff United States, and defendants Abe Alizadeh, Mike Alizadeh, Mitra Alizadeh, Lake Orta Corporation; Phoenix Restaurant Group, Inc.; Suede Blue, Inc.; Pegasus Restaurant Group, Inc.; Voyager Restaurant Group, Inc.; and Endeavor Restaurant Group, Inc., have agreed that the Court may enter an order of injunction in the form set forth below.

1. The Court finds that the defendants have engaged in conduct which did not comply with the internal revenue laws;
2. The Court finds that injunctive relief under 26 U.S.C. § 7402 and the Court's inherent equity powers is appropriate and necessary to prevent defendants' conduct; accordingly,

**IT IS ORDERED THAT**

3. The defendants (Abe Alizadeh, Mike Alizadeh, Mitra Alizadeh, Lake Orta

1 Corporation; Phoenix Restaurant Group, Inc.; Suede Blue, Inc.; Pegasus  
2 Restaurant Group, Inc.; Voyager Restaurant Group, Inc.; and Endeavor  
3 Restaurant Group, Inc.) and any of their officers, employees, representatives,  
4 agents, and any other person in active concert or participation with them, are  
5 prohibited from doing any of the following:  
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- 7 **a.** Failing to withhold and pay over to the IRS all federal employment taxes,  
8 including employees' federal income taxes, FICA taxes, and FUTA taxes,  
9 as required by law;
- 10 **b.** Transferring any money or property to any other entity in order to have the  
11 salaries or wages of defendants paid by the transferee; and
- 12 **c.** Assigning or transferring any property or rights to property, or making any  
13 disbursements for any purpose, from the date that this injunction is issued  
14 until all federal employment tax liabilities that accrue after the injunction  
15 date have been paid to the IRS.  
16

17 4. The defendants and any of their officers, employees, representatives, agents, and  
18 any other person in active concert or participation with them, are required to do all  
19 of the following:

- 20 **a.** For every tax period ending after entry of the injunction, file accurate and  
21 timely payroll tax returns and pay any balance due on those returns upon  
22 filing;
- 23 **b.** For every tax period ending after entry of the injunction, make all required  
24 federal employment tax deposits with its bank within three days of issuing a  
25 payroll check and, on the same day the deposit is made, send a facsimile  
26 copy of the deposit receipt and a worksheet showing calculation of the  
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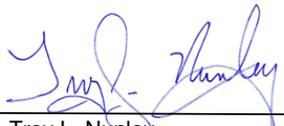
amount of the deposit to the IRS Revenue Officer assigned to this case;

- c. Within 30 days of entry of the injunction order, to the extent that data is available, file a complete and accurate employment tax return for any employment tax returns that are due but have not yet been filed;
- d. Provide a copy of the Court’s injunction order to every person authorized to sign checks on behalf of each defendant.

5. The Court further orders and enjoins each defendant for a period of seven years to notify the Internal Revenue Service in writing within 30 days if they begin to operate any other business enterprise.
6. Before seeking enforcement of this injunction in Court, or asserting in Court any violation of its terms, the United States must give the applicable defendant notice in writing to his last known address and give 10 days from the date of mailing to cure the default.
7. This injunction order shall apply to any other business enterprise operated by each defendant, whether now existing or later begun, as if that entity’s name were substituted for the defendants in the Court’s injunction order.
8. This Court hereby retains jurisdiction over the case to ensure compliance with its injunction and to issue and enforce all other additional decrees and orders as may be necessary and appropriate to the public interest. This injunction will terminate seven years from the date it is entered, or sooner upon the joint application of all parties.

**IT IS SO ORDERED.**

**Dated: November 8, 2017**



Troy L. Nunley  
United States District Judge