

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,)	NO. 14-cv-3497-JD
Plaintiff,)	
v.)	ORDER
TIMOTHY F. GERACI, AND TIMOTHY F.)	
GERACI D.D.S. P.C.,)	
Defendants.)	

1. The United States filed a complaint alleging that Defendant failed to file federal employment (Form 941) and unemployment (Form 940) tax returns, and failed to collect and to pay over federal employment and unemployment taxes.

2. Defendant, without admitting any of the allegations in the complaint except as to jurisdiction, waives the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52, and consents to the entry of this Stipulated Judgment of Permanent Injunction (“Stipulated Judgment”) under Fed. R. Civ. P. 65 and 26 U.S.C. § 7402.

3. Defendant understands that this Stipulated Judgment constitutes the final judgment in this matter, and Defendant waives any and all rights to file an appeal from this judgment.

4. Defendant consents to the entry of this Stipulated Judgment without further notice and agree to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if Defendant violates this injunction, Defendant, or anyone acting in concert with the Defendant, may be found in contempt of court and may be sanctioned and/or imprisoned.

1 Accordingly, in light of the foregoing, the Court hereby ORDERS that:

2 A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345 and
3 26 U.S.C. § 7402;

4 B. Defendant has consented to the entry of this Stipulated Judgment and agrees to be bound
5 by its terms;

6 C. Pursuant to 26 U.S.C. § 7402, for a period of five years, Defendant, and its
7 representatives, agents, employees, attorneys, and anyone in active concert or participation with them,
8 are:

9 i. Enjoined from engaging in conduct that violates 26 U.S.C. §§ 3101, 3102, 3111, 3402,
10 6011(a), and 6041;

11 ii. Required to establish a bank account, as defined pursuant to 26 U.S.C. § 581,
12 designated as “Timothy Geraci, Trustee, Special Fund in Trust for the United States
13 under 26 U.S.C. § 7512” within 45 days of the entry of this Stipulated Judgment;

14 iii. Required to timely deposit withheld FICA taxes, as well as TIMOTHY F. GERACI
15 D.D.S. P.C.’s FICA taxes, in an appropriate federal depository bank in accordance with
16 the federal deposit regulations;

17 iv. Required to deposit withheld FUTA taxes in an appropriate federal depository bank in
18 accordance with the federal deposit regulations;

19 v. Required to deposit withholdings from TIMOTHY F. GERACI D.D.S. P.C.’s employees’
20 wages in an appropriate federal depository bank in accordance with the federal deposit
21 regulations;

22 vi. Required to sign and deliver affidavits to an IRS Revenue Officer, or to such other person
23 or location as the Service may deem appropriate, on the first day of each month, stating
24 that the requisite withheld income, FICA and FUTA tax deposits were timely made;

25 vii. Required to timely file all income, employment, and unemployment tax returns with the
26 Internal Revenue Service for TIMOTHY F. GERACI, and TIMOTHY F. GERACI
27 D.D.S. P.C.;

- 1 viii. Required to timely pay all required outstanding liabilities due on each return
- 2 required to be filed herein; and
- 3 ix. Required to notify the Internal Revenue Service of any new company or entity
- 4 that TIMOTHY F. GERACI D.D.S. P.C. or TIMOTHY F. GERACI acquires,
- 5 or manages in the next five years or other appropriate specified time period;
- 6 and
- 7 xi. Required to file all unfiled and past-due federal employment (Form 941) and
- 8 unemployment (Form 940) tax returns with the Internal Revenue Service within
- 9 90 days of the entry of this Stipulated Judgment.

10 D. The United States shall be entitled to conduct discovery to monitor Defendant’s
11 compliance with the terms of this Stipulated Judgment;

12 E. This Court shall retain jurisdiction over this matter and Defendant for the purpose of
13 enforcing this Stipulated Judgment.

14 THUS DONE AND SIGNED on this 24th day of November, 2014 at San Francisco,
15 California.

