

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,)	
)	
<i>Plaintiff,</i>)	17-cv-104(DSD/DTS)
)	
v.)	
)	
NURSE STAFFING SOLUTIONS)	
HOME CARE and DAWDA SOWE,)	
)	
<i>Defendants.</i>)	

Permanent Injunction and Judgment

The United States seeks a permanent injunction against defendants Nurse Staffing Solutions Home Care and Dawda Sowe under 26 U.S.C. § 7402 requiring defendants to timely file employment tax returns and to pay employment tax when due. The United States also seeks a money judgment for unpaid taxes due. For good-cause shown, the United States’ motion for default judgment is granted.

THEREFORE, IT IS HEREBY ORDERED that:

1. Nurse Staffing Solutions Home Care and Dawda Sowe, and their representatives, agents, servants, employees, and anyone in active concert or participation with them, are prohibited from failing to withhold and pay over to the IRS all employment taxes, including federal income, FICA, and FUTA taxes, required by law.
2. Nurse Staffing Solutions Home Care and Dawda Sowe shall timely pay all federal employment and unemployment taxes that become due after the date of the injunction.

3. Nurse Staffing Solutions Home Care and Dawda Sowe shall sign and deliver, no later than seven (7) days after the end of the month, affidavits to Revenue Officer Christine Braziel at 6200 Shingle Creek Parkway, Suite 610, Brooklyn Center, MN 55430 or, upon written notice by the IRS, to some other person or location designated by the IRS stating that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner.
4. Nurse Staffing Solutions Home Care and Dawda Sowe shall timely file all employment (Form 941) and unemployment (Form 940) tax returns and Forms 1120 coming due after the date of the injunction.
5. Nurse Staffing Solutions Home Care and Dawda Sowe shall timely provide, no later than seven (7) days after the close of a quarter, a quarterly statement of income and expenses to Revenue Officer Braziel, or, upon written notice by the IRS, some other person designated by the IRS at such other location as the IRS may deem appropriate.
6. Nurse Staffing Solutions Home Care and Dawda Sowe shall not assign any property or make any payments after this injunction is issued until the employment tax and withholding liabilities, accruing after issuance of the injunction, are first paid to the IRS.
7. Sowe shall notify Revenue Officer Braziel, or upon written notice by the IRS, any other person designated by the IRS, of any new, related, or associated business that Sowe may come to manage or own in the next five (5) years, within thirty (30) days of Sowe obtaining ownership or commencing management.

8. The provisions of this injunction shall apply to any new, related, or associated business that Sowe may come to manage or own in the next five (5) years.
9. Judgment is entered in favor of the United States and against Nurse Staffing Solutions Home Care for its failure to pay federal employment (Form 941), unemployment (Form 940), and corporate (1120) taxes for the periods and amounts set forth below, plus interest and statutory additions accruing after July 1, 2017, until judgment is paid:

Tax Form	Tax Period	Assessment Date	Assessed Tax/Penalty	Balance as of July 1, 2017
941	03/31/2008	06/04/2012	\$56,996.06	\$60,834.90
941	06/30/2008	06/04/2012	\$56,329.03	\$60,122.92
941	09/30/2008	06/04/2012	\$55,707.75	\$59,459.84
941	12/31/2008	06/04/2012	\$55,057.94	\$58,766.24
941	03/31/2009	06/04/2012	\$68,905.41	\$73,546.38
941	06/30/2009	06/04/2012	\$43,923.36	\$48,137.44
941	09/30/2009	06/04/2012	\$67,761.76	\$72,325.71
941	12/31/2009	06/04/2012	\$67,198.18	\$71,724.16
941	03/31/2010	02/15/2016	\$52,841.72	\$55,756.08
941	06/30/2010	02/15/2016	\$65,971.11	\$69,410.18
941	09/30/2010	06/13/2016	\$56,835.62	\$59,041.31
941	12/31/2010	05/16/2016	\$61,770.77	\$64,610.87
941	3/31/2011	02/16/2016	\$44,412.80	\$46,728.04
941	6/30/2011	04/25/2016	\$45,510.92	\$47,531.48
941	9/30/2011	02/15/2016	\$40,946.10	\$42,971.86
941	12/31/2011	07/11/2016	\$44,479.46	\$46,272.10
941	3/31/2012	02/15/2016	\$40,160.99	\$42,871.14
941	6/30/2012	02/15/2016	\$43,531.45	\$46,552.49
941	9/30/2012	02/15/2016	\$36,769.14	\$39,652.46
941	12/31/2012	02/15/2016	\$36,227.04	\$39,404/27
941	3/31/2013	02/15/2016	\$58,522.01	\$64,213.93
941	6/30/2013	05/02/2016	\$50,033.04	\$54,471.08

941	9/30/2013	05/02/2016	\$62,463.88	\$68,619.88
941	12/31/2013	02/15/2016	\$47,279.63	\$54,027.78
941	03/31/2014	02/15/2016	\$52,813.47	\$60,130.71
941	06/30/2014	02/15/2016	\$42,208.50	\$48,527.10
941	09/30/2014	02/15/2016	\$45,010.97	\$51,969.74
941	12/31/2014	02/15/2016	\$41,091.92	\$47,514.58
941	03/31/2015	02/15/2016	\$49,437.45	\$57,249.95
941	06/30/2015	02/15/2016	\$35,501.44	\$41,175.72
941	09/30/2015	02/15/2016	\$29,922.71	\$35,111.36
941	03/31/2016	07/11/2016	\$28,198.73	\$32,376.19
941	06/30/2016	10/03/2016	\$23,984.20	\$26,203.10
940	12/31/2008	08/04/2012	\$42,969.87	\$45,855.24
940	12/31/2009	08/04/2012	\$59,567.88	\$63,569.26
940	12/31/2012	02/22/2016	\$27,418.47	\$29,806.16
940	12/31/2016	05/15/2017	\$1,869.09	\$1,903.72
1120	12/31/2009	02/08/2016	\$54,120.51	\$57,146.08
1120	12/31/2012	02/08/2016	\$79,943.43	\$88,333.66
1120	12/31/2014	02/08/2016	\$25,632.39	\$29,223.73
Total:				\$2,063,154.89

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: August 8, 2017

s/David S. Doty
David S. Doty, Judge
United States District Court