

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 THE PEST BUREAU, INC., and)
 MELVIN L. JONES,)
)
 Defendants.)
 _____)

Civil Action No.: 3:18-cv-00272-JMC

ORDER GRANTING INJUNCTION

This cause is before the court upon the Stipulation for Entry of Order Granting Injunction filed by Plaintiff, United States of America, and defendants, The Pest Bureau, Inc. (“Pest Bureau”) and Melvin L. Jones (“Melvin Jones”) (collectively “Defendants”). (ECF No. 12.)

Having considered the Stipulation, it is **ORDERED** and **ADJUDGED**:

1. The court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340, 1345 and 26 U.S.C. § 7402(a).

2. This court may impose injunctive relief pursuant to 26 U.S.C. § 7402(a) and the court’s inherent equity powers to require taxpayers to comply with their obligations under the Internal Revenue Code.

3. Pursuant to 26 U.S.C. § 7402(a) the court orders that:

a. Defendants and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, are enjoined from failing to withhold and pay over to the IRS all employment taxes, including employees’ withheld income taxes and withheld Federal Unemployment Tax Act (“FUTA”) taxes and Federal Insurance Contributions Act (“FICA”) taxes of the

Pest Bureau required by law;

b. Pest Bureau shall deposit withheld income and FICA taxes, as well as Pest Bureau's share of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations;

c. Pest Bureau shall deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations;

d. Pest Bureau and those individuals at Pest Bureau who are responsible for carrying out the duties established under paragraphs b and c, above, including defendant Melvin Jones, shall provide proof to IRS Group Manager Terry Goodlett, Internal Revenue Service, 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other person and/or to such specific location as the IRS may specify in writing, no later than the 20th day of each month, that the requisite withheld income taxes, FICA taxes (both the employee's withheld portions and the employer's portion), and the FUTA tax deposits were timely made;

e. Pest Bureau shall timely file all employment tax returns with the IRS at 1835 Assembly Street, MDP 36, Columbia, South Carolina 29201, or to such other specific location as the IRS may specify in writing;

f. Pest Bureau shall timely pay all required outstanding liabilities due on each tax return required to be filed;

g. Pest Bureau and its representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with it, in the event all required outstanding liabilities due on each tax return required to be filed going forward from the date of the Order Granting Injunction are not timely paid, are

enjoined from assigning any property or rights to property of the Pest Bureau, or making any disbursements from the Pest Bureau, unless all required federal employment and unemployment taxes due for a given payroll period are timely deposited or otherwise paid; and

h. Melvin Jones shall give written notification to IRS Group Manager Terry Goodlett, Internal Revenue Service, 1835 Assembly Street, Room 548 MDP2, Columbia, South Carolina 29201, or such other person and at such location as the IRS may specify in writing to Melvin Jones, within 30 days of any new business defendants may come to own or manage, in the next five (5) years.

4. Defendants waive any right they may have to appeal the Order Granting Injunction and the related judgment entered in connection with the Order Granting Injunction.

5. Each party to this action is to bear its own costs and attorney's fees or other expenses of this litigation.

6. The court will retain jurisdiction over this matter for the purpose of implementing and enforcing the Order Granting Injunction by stipulation and consent.

7. If Defendants violate the Order Granting Injunction, they may be subject to civil and criminal sanctions for contempt of court.

8. The United States may conduct post-judgment discovery to monitor compliance with the Order Granting Injunction.

The Clerk of the Court is directed to **ADMINISTRATIVELY CLOSE** this case.

IT IS SO ORDERED.



United States District Judge

May 22, 2018
Columbia, South Carolina

Stipulated and Agreed to by:

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