

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

2016 JAN -4 PM 3: 24

CLERK'S OFFICE
AT BALTIMORE

BY _____ DEPUTY

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 ALEXANDER STONE, INC. d/b/a MMG)
 MARBLE & GRANITE; SOULTANA)
 EFTHIMIADIS; and KYRIAKOS)
 EFTHIMIADIS,)
)
 Defendants.)

Civil No. 1:15-cv-1769

ORDER AND JUDGMENT OF PERMANENT INJUNCTION

Plaintiff, the United States of America, filed a complaint for permanent injunction against Alexander Stone, Inc., d/b/a MMG Marble & Granite, and its owners, Soultana Efthimiadis, and Kyriakos Efthimiadis (collectively "Defendants").

Defendants, without admitting or denying the allegations in the complaint except as to jurisdiction, waive the entry of findings of fact and conclusions of law under Federal Rule of Civil Procedure 52, and consent to the entry of this permanent injunction under Federal Rule of Civil Procedure 65 and 26 U.S.C. § 7402(a). Defendants further waive any right that they may have to appeal from this permanent injunction. The parties agree that the entry of this permanent injunction neither precludes the Internal Revenue Service ("IRS") from assessing penalties against Defendants for asserted violations of the Internal Revenue Code nor precludes Defendants from contesting any such penalties. The parties further agree that the entry of this permanent injunction constitutes the final judgment in this case.

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Accordingly, it is hereby ORDERED and ADJUDGED that:

1. The Court has jurisdiction over this action under 26 U.S.C. § 7402(a) and 28
U.S.C. §§ 1331, 1340, and 1345. *The Motion To Approve Consent Judgment*
(ECF 13) IS GRANTED.

2. Defendants shall:

- A. Deposit withheld employee income taxes, withheld employee FICA taxes, and employer FICA taxes, in an appropriate federal depository bank, in accordance with federal deposit regulations;
- B. Deposit FUTA taxes each quarter in an appropriate federal deposit bank, in accordance with federal deposit regulations;
- C. Sign and deliver affidavits to the Internal Revenue Service at 31 Hopkins Plaza, Baltimore, Maryland, 21201, or to such other location designated by the IRS, no later than the due date of each return required to be filed herein, stating that the requisite deposits of withheld income tax, withheld FICA tax, employer FICA tax, and unemployment tax have been made in a timely manner;
- D. Timely pay all outstanding tax due on each return required to be filed herein;
- E. Be prohibited from assigning any property or making any payments until the withholding liabilities and employment taxes due for tax periods subsequent to the issuance of an injunction are first properly deposited or paid to the IRS; and
- F. Notify the IRS of any future employment tax conduct with respect to any new or presently unknown company that Defendants may become involved with, including the imposition of an affirmative duty upon Mr. and Mrs. Efthimiadis to

notify the IRS or a designated revenue officer of any new business they may come to own, manage, or work for in the next five (5) years.

3. With respect to their payment obligations set forth above, Defendants, however, shall be deemed not to be in violation of this injunction so long as the tax return containing the liability is timely filed with the IRS and so long as the tax due on each return required to be filed herein, plus any resulting penalties and interest, is paid in full no later than thirty (30) days following the IRS's issuance of its first notice informing Defendants of the balance due for a tax period.

4. The United States is authorized to monitor Defendants' compliance with this injunction and to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure.

5. The Court shall retain jurisdiction over this civil action to enforce Defendants' compliance with this injunction, *subject to the filing of a motion to reopen the case.* ELH

6. The parties shall bear their own costs associated with this matter.

7. *The Clerk is directed to close this case.* ELH

SO ORDERED this 4th day of January, 2016.

Ellen L. Hollander
ELLEN L. HOLLANDER
United States District Judge

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Agreed to and submitted by:

ROD J. ROSENSTEIN
United States Attorney

CAROLINE D. CIRAOLO
Acting Assistant Attorney General

Date: November 11, 2015

/s/ Stephen S. Ho
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