

DAVID A. HUBBERT
Acting Assistant Attorney General

RIKA VALDMAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-514-6056 (v)
202-307-0054 (f)
Rika.Valdman@usdoj.gov

Of Counsel:
BILLY J. WILLIAMS
United States Attorney
District of Oregon

Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON**

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL WILEY, dba HOWELLS CAFÉ
AND STREAMLINER LOUNGE;

Defendants.

Case No. 2:17-cv-00426-SU

JUDGMENT

Pursuant to the United States' Motion for Default Judgment, good cause, and all evidence properly before the Court, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the United States' Motion for Default Judgment is GRANTED.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Michael Wiley, dba Howell's Café and Streamliner Lounge, and any other party working in concert with him, are enjoined as follows:

A. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is ordered to timely make federal tax deposits, according to federal deposit regulations, of Federal Unemployment Tax Act ("FUTA"), Federal Insurance Contributions Act ("FICA"), and withholding tax liabilities;

B. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is ordered to timely file all federal employment and unemployment tax returns (Forms 940 and 941);

C. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is ordered to timely pay all tax liabilities due on each return;

D. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is prohibited from paying other creditors or transferring funds to Mr. Wiley directly or to any third party at his request before paying federal employment tax liabilities;

E. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is ordered to is prohibited from transferring any money or property to any entity or person for the purpose of having that entity or person pay the salaries or wages of Mr. Wiley's employees; and

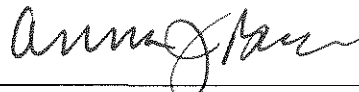
F. Defendant, Michael Wiley, dba Howell's Café and Streamliner Lounge, is required to file monthly reports with the IRS attesting that all tax deposits have been made.

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IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Court will retain jurisdiction to ensure compliance with this judgment, and enforce all other additional decrees and orders as may be necessary and appropriate to the public interest.

DATED this 17th day of October 2017.



UNITED STATES SENIOR DISTRICT JUDGE