

ENTERED

August 16, 2018

David J. Bradley, Clerk

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 4:18-cv-01143
)	
DOCTORS HOSPITAL 1997, L.P. dba)	
UNITED MEMORIAL MEDICAL)	
CENTER dba UNITED GENERAL)	
HOSPITAL, SYED RIZWAN MOHIUDDIN,)	
and FARIDA MOEEN,)	
)	
Defendants.)	

PERMANENT INJUNCTION BY CONSENT

THIS MATTER is before the Court on the Joint Motion for Permanent Injunction by Consent made by the Plaintiff, United States of America and by Defendants, Doctors Hospital 1997, L.P. dba United Memorial Medical Center dba United General Hospital (“Doctors Hospital 1997, L.P.”), and Syed Rizwan Mohiuddin (collectively, “Defendants”).

The Court having reviewed the submissions, as stipulated and consented to by the parties and being fully advised in the premises, hereby FINDS as follows:

1. Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against Defendants under 26 U.S.C. § 7402(a).
2. Defendants admit for purposes of this injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this matter but without admitting any of the other allegations in the complaint.

3. Defendants waive the entry of findings of fact and conclusions of law and voluntarily consent to the entry without further notice of this permanent injunction under 26 U.S.C. § 7402(a) and agree to be bound by its terms.

4. Defendants further understand and agree that:

- a. This Judgment and Permanent Injunction by Consent will be entered under Fed. R. Civ. P. 65 and will result in the entry, without further notice, of a Final Judgment against them in this matter;
- b. Defendants waive any right they may have to appeal from this Judgment and Permanent Injunction by Consent;
- c. The Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this Permanent Injunction by Consent;
- d. If Defendants violate this injunction, they may be subject to civil and criminal sanctions for contempt of court;
- e. The United States may conduct full post-judgment discovery to monitor compliance with this injunction; and
- f. Entry of this Permanent Injunction by Consent resolves only this civil injunction action, and neither precludes the United States, or any of its agencies, from pursuing any other current or future matters or proceedings, nor precludes Defendants from contesting their liability in any other matter or proceeding.

Accordingly, it is hereby ORDERED that the Joint Motion for Entry of Permanent Injunction by Consent is GRANTED.

It is FURTHER ORDERED pursuant to 26 U.S.C. § 7402(a) that:

- A. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin, and any other business Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin operate that is related to Doctors Hospital 1997, L.P in any way, are required to deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income tax, withheld employee FICA tax, and employer FICA tax, all as required by the Internal Revenue Code;
- B. Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin, are required to sign and deliver affidavits to IRS Revenue Officer, Debra Sonnack, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, MC 5433 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, on or before the following dates, January 15, April 15, July 15, and October 15, verifying that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax for the preceding quarter have been made in a timely manner. The IRS must give written notice to the Defendants by certified mail should the IRS change the person identified to receive the affidavits. The written notification will provide the name, mailing address, telephone and fax number of the person that is to receive the affidavits;
- C. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin and any other business Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin operate that is related to Doctors Hospital 1997, L.P in any way, are required to timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of the injunction, and provide copies of the filed returns to IRS Revenue Officer, Debra Sonnack, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, MC 5433 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS,

within 5 days of filing. The IRS must give written notice to the Defendants by certified mail should the IRS change the person identified to receive the returns. The written notification will provide the name, mailing address, telephone and fax number of the person that is to receive the returns;

- D. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin, and any other business Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin operate that is related to Doctors Hospital 1997, L.P in any way, are required to timely pay all required outstanding liabilities due on each return required to be filed coming due after the date of this injunction;
- E. Syed Rizwan Mohiuddin is required for the next five years beginning the date of the Injunction, to provide written notification to IRS Revenue Officer, Debra Sonnack, via facsimile, mail or personal delivery at 8701 S. Gessner Drive, MC 5433 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, if he intends, within that five-year period, to form, incorporate, own or work in a managerial capacity involved with payroll, or is the CEO or CFO for another or a successor business entity. The IRS must give written notice to the Defendants by certified mail should the IRS change the person identified to receive the notification. The written notification will provide the name, mailing address, telephone and fax number of the person that is to receive the notifications;
- F. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin are enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of the employees, except for a payroll services provider approved in advance by counsel for the United States. Defendants currently have a contract with

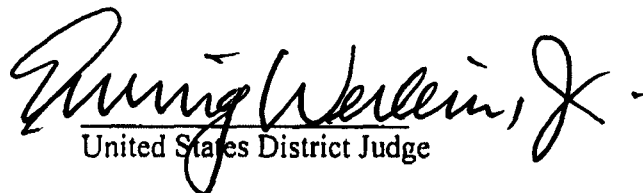
- Paychex. Accordingly, any change from Paychex must be approved in advance by counsel for the United States;
- G. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin are enjoined from assigning and/or transferring property or making any payments after the injunction is issued, until deposits of employment taxes, as well as withholding liabilities, and unemployment taxes coming due after issuance of the injunction, are first paid to the Internal Revenue Service;
- H. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin, are to permit a representative from the Internal Revenue Service to inspect its books and records within three days notice, notice is to be given in writing to Defendants by faxing notice to Defendants' counsel at 713-333-0550;
- I. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin and any other business Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin that is related to Doctors Hospital 1997, L.P in any way, are required to timely file with the Internal Revenue Service and the United States Social Security Administration, and issue to their employees, accurate IRS Forms W-2;
- J. Defendants Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin and any other business Doctors Hospital 1997, L.P. and Syed Rizwan Mohiuddin operate that is related to Doctors Hospital 1997, L.P. in any way, are enjoined from closing its bank account after the Internal Revenue Service issues a levy on the bank account;
- K. Defendants shall notify the IRS within ten days if Doctors Hospital 1997, L.P. assumes a new name or transfers its employees or business operations to another entity. Written notifications shall be given to IRS Revenue Officer, Debra Sonnack, via facsimile, mail

or personal delivery at 8701 S. Gessner Drive, MC 5433 HAL, Houston, Texas 77074, or to some other person or location designated by the IRS, within 5 days of filing. The IRS must give written notice to the Defendants by certified mail should the IRS change the person identified to receive the notifications. The written notification will provide the name, mailing address, telephone and fax number of the person that is to receive the notifications;

- L. If Defendants violate any part of this injunction, the United States or the IRS shall send written notification of the violation to Defendants at the time of the violation by certified mail and by fax to Defendants' counsel at 713-333-0550. If the violation is not cured within 10 days after the notification is sent, Defendants will be in default of this injunction.
- a. Proper "cures" include making a late tax deposit and all accruals on such tax, paying delinquent tax shown on a return and all accruals on such tax, filing a delinquent tax return, and providing a delinquent notification with Revenue Officer Debra Sonnack or another designated IRS employee.
 - b. If Defendants violate this injunction more than three times, and the United States or IRS sends three separate written notification of those violations, the United States or IRS shall no longer be obligated to send written notification of a violation.
 - c. After the third notification, the Defendants will be in default of this injunction immediately upon additional violations.
 - d. Defendants agree if they are in default of his injunction, Doctors Hospital 1997, L.P. dba and Syed Rizwan Mohiuddin and any other business Doctors Hospital


1997, L.P. and Syed Rizwan Mohiuddin operate that is related to Doctors Hospital 1997, L.P in any way, will agree to an appointment of a receiver and any other necessary appointee required under state or federal law such as a patient care ombudsman.

August 16, 2018


United States District Judge

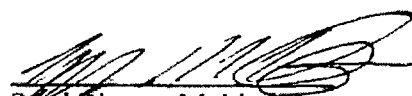
This Permanent Injunction by Consent is consented to by:

RYAN K. PATRICK
United States Attorney


STEPHANIE M. PAGE
State Bar No. 13428240
Stephanie.M.Page@usdoj.gov
U.S. Department of Justice
Tax Division
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-9749 fax: (214) 880-9741
ATTORNEY FOR THE UNITED STATES


DEREK MATA
Texas Bar No. 24009047
3700 Buffalo Speedway, Suite 1000
Houston, Texas 77098
Telephone: (713) 333-0555
Telecopier: (713) 333-0550
dmatta@cctaxlaw.com

COUNSEL FOR DEFENDANT DOCTORS HOSPITAL, 1997 L.P.


Syed Rizwan Mohiuddin
Defendant