

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY  
NEWARK DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 2:17-cv-02345-SDW
	)	
v.	)	
	)	
PATRICK O. UMEUKEJE, et al.,	)	
	)	
Defendants.	)	
_____	)	

**CONSENT PERMANENT INJUNCTION**

Plaintiff, the United States of America, filed a Complaint for Permanent Injunction against Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital. To resolve the claims raised in the Complaint, the parties have stipulated and agreed to entry of a permanent injunction against the Defendants. This agreement resolves only the claims raised by the Complaint in this civil action, and neither precludes the government from pursuing any other current or future civil or criminal claims or proceedings, nor precludes the defendants from contesting their liability in any matter or proceeding other than this civil action.

Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital admit the allegations of the Complaint for Permanent Injunction and waive the entry of finding of facts and conclusions of law under Federal Rule of Civil Procedure 52.

Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital voluntarily consent to the entry of this Permanent Injunction, which constitutes a final judgment in this action, and each of them waive their right to appeal from it.

Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital consent to the entry of the Consent Permanent Injunction without further notice and

agree that this Court shall retain jurisdiction over them and this civil action for purpose of implementing and enforcing this Consent Permanent Injunction.

Accordingly, the Court ORDERS that:

1. The Court has jurisdiction over the parties and this action pursuant to 28 U.S.C. §§1340 and 1345, and 26 U.S.C. §7402(a).
2. The Court finds that Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital have consented to the entry of this Consent Permanent Injunction.
3. The entry of this Consent Permanent Injunction is necessary and appropriate for the administration and enforcement of the internal revenue laws under 26 U.S.C. § 7402(a).
4. In accordance with 26 U.S.C. § 7402(a) and the Court's equitable powers, the Court issues this permanent injunction ordering that Defendants Patrick O. Umeukeje, Pets on a Budget, Inc. and Eastland Veterinary Hospital and their principals, agents, or employees, and all attorneys, agents, and employees, and anyone else acting in concert with them or on their behalf shall:
  - a. Timely make all federal tax deposits of Federal Unemployment Tax Act (FUTA), Federal Insurance Contribution Act (FICA), and federal income withholding tax liabilities in accordance with federal deposit regulations;
  - b. Timely file all federal employment, unemployment and income tax returns (Forms 941, 940, and 1120 respectively);
  - c. Timely pay all outstanding federal tax liabilities due on each federal employment and unemployment tax herein required to be filed;

d. Be prohibited from assigning any property or making any payments after an injunction is entered in this civil action until the withholding liabilities and employment taxes are first properly deposited or paid to the IRS; and

e. Notify the IRS of any future employment tax conduct with respect to any new or presently unknown company that the defendants may become involved with, including the imposition of affirmative duties upon Patrick O. Umeukeje to notify the IRS or a designated revenue officer of any new business he may come to own, manage, or work for in the next five (5) years.

f. Sign and deliver affidavits to Revenue Officer Jeannette Dimovski, Internal Revenue Service, 200 Sheffield Street, Mountainside, New Jersey 07092, or such other IRS employee and location designated by the IRS, no later than the 20th day of each month, attesting whether the requisite deposits of withheld federal income tax, withheld FICA tax, employer FICA tax, and federal unemployment tax with respect to the employees of Eastland Veterinary Hospital were made for the previous month in a timely manner;

5. The United States may provide notice of the entry of this Consent Permanent Injunction in accordance with Rule 65 of the Federal Rules of Civil Procedure by sending a true and correct copy thereof to the defendants' counsel by Federal Express.

6. The parties shall bear their respective attorney's fees and costs incurred in this matter.

ENTERED this 13<sup>th</sup> day of March 2018.

  
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SUSAN D. WIGENTON  
United States District Judge

Agreed to and submitted by:

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Ann E. Nash  
ANN E. NASH  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
202-307-6489 (v)  
202-514-6866 (f)  
ann.e.nash@usdoj.gov

*Counsel for United States*

2/9/18  
Date

/s/ Thomas F. Dilullo      2/26/18  
THOMAS F. DILULLO      Date  
Thomas F. DiLullo, PC (DT0081)  
123 Clarendon Place  
Hackensack, New Jersey 07601  
201-488-0070 (v)  
201-488-3042 (f)  
tom@toptaxlawyer.com

*Counsel for Defendants*