

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF INDIANA
TERRE HAUTE DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 2:15-cv-00419-JMS-MJD
Plaintiff,)	
)	
v.)	
)	
DAVID W. HOOPS, individually and doing)	
business as DWH Automotive LLC, and)	
DJ Auto Sales Service LLC,)	
DWH AUTOMOTIVE LLC,)	
and DJ AUTO SALES SERVICE LLC,)	
)	
Defendants.)	
_____)	

DEFAULT JUDGMENT AND ORDER OF PERMANENT INJUNCTION

Upon the Clerk of Court’s entry of default against David W. Hoops, DWH Automotive LLC, and DJ Auto Sales Service LLC for their failure to plead or otherwise defend in this action, and the Plaintiff United States’ Request for Default Judgment, judgment is entered, as follows.

1. Judgment is entered in favor of Plaintiff United States of America and against Defendant DWH AUTOMOTIVE LLC for unpaid tax liabilities associated with federal employment taxes reportable on Internal Revenue Service Form 941 for the quarterly tax periods ending March 31, 2011, June 30, 2011, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014, September 30, 2014, December 31, 2014, and March 31, 2015, in the amount of \$139,053.73, plus statutory interest and other additions according to law from and after December 10, 2015, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied.

2. Judgment is entered in favor of Plaintiff United States of America and against Defendant DWH AUTOMOTIVE LLC for unpaid tax liabilities associated with federal unemployment taxes reportable on Internal Revenue Service Form 940 for the tax periods ending December 31, 2011, December 31, 2012, December 31, 2013, and December 31, 2014, in the amount of \$5,566.16, plus statutory interest and other additions according to law from and after December 10, 2015, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied.

3. Judgment is entered in favor of Plaintiff United States of America and against Defendant DJ AUTO SALES SERVICE LLC for unpaid tax liabilities associated with federal employment taxes reportable on Internal Revenue Service Form 941 for the quarterly tax periods ending June 30, 2015, and September 30, 2015, in the amount of \$4,071.75, plus statutory interest and other additions according to law from and after December 10, 2015, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied.

4. Judgment is entered in favor of Plaintiff United States of America and against Defendants David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business that David W. Hoops operates or may come to operate for injunctive relief, as follows. IT IS HEREBY ORDERED that:

A. David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business David W. Hoops operates or may come to operate, must deposit in an appropriate federal depository bank, in accord with federal deposit regulations, withheld employee income tax and FICA tax, and employer FICA tax and FUTA tax, all as required by the Internal Revenue Code;

B. David W. Hoops must sign and deliver affidavits to a revenue officer, or to some other person or location designated by the IRS, on the first day of each month, verifying that the requisite deposits of withheld income tax and withheld FICA tax, and employer FICA tax and FUTA tax have been made in a timely manner;

C. David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business David W. Hoops operates or may come to operate, must timely file all employment (Form 941) and unemployment (Form 940) tax returns coming due after the date of this order;

D. David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business David W. Hoops operates or may come to operate, must timely pay all required outstanding liabilities due on each return required to be filed herein;

E. David W. Hoops, for the next five years, must notify a revenue officer, or 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 for another or a successor business entity;

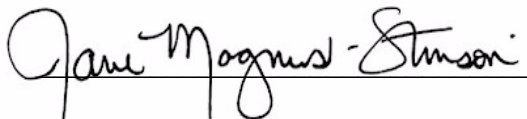
F. David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business David W. Hoops operates or may come to operate, is enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of his employees; and

G. David W. Hoops, DWH Automotive LLC, DJ Auto Sales Service LLC, and any other business David W. Hoops operates or may come to operate, is enjoined from assigning and/or transferring property or making any payments after the date of this order until deposits set forth in Paragraph (A) are made and until the employment tax and withholding liabilities due under Paragraph (D) after the date of this order are first paid to the Internal Revenue Service.

Plaintiff's Motion for Preliminary Injunction [dkt. 4] is **DENIED AS MOOT**.

SO ORDERED, ADJUDGED, and DECREED, this 28th day of March, 2016.

Date: March 28, 2016

A handwritten signature in black ink that reads "Jane Magnus-Stinson". The signature is written in a cursive style with a horizontal line underneath the name.

Hon. Jane Magnus-Stinson, Judge
United States District Court
Southern District of Indiana

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