

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Civil No.2:13-cv-02329-DCN
)	
v.)	
)	
AOH OCCUPATIONAL HEALTH, LLC, and,)	
KENT J. KOLANKO,)	
)	
Defendants.)	
)	
_____)	

CONSENT ORDER

This matter came before the Court upon the United States Motion for Order to Show Cause Why the Defendants Should not Be Held in Contempt (ECF No. 10) for failing to comply with the Permanent Injunction by Consent Order (the “Permanent Injunction”) entered by the Court on October 1, 2013 (ECF No. 9). The Permanent Injunction primarily requires Kent J. Kolanko (“Kolanko”) and his company, AOH Occupational Health, LLC (“AOH Occupational Health”), to comply with reporting and payment obligations under the Internal Revenue laws, including but not limited to: (1) withholding and paying over to the IRS through timely tax deposits all employment taxes required by law; (2) timely filing all Form 941 and Form 940 tax returns and paying the taxes shown due on those returns; and (3) certifying defendants’ compliance with those requirements. The defendants are in violation of the Permanent Injunction.

Having considered the United States' motion and being fully advised that the parties have agreed to a resolution of that motion and that an Order consistent with the agreement of the parties is appropriate, it is ORDERED AND ADJUDGED as follows:

1. Kolanko and AOH Occupational Health and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, shall permanently cease to operate the business known as AOH Occupational Health, LLC effective as of November 9, 2015.
2. Kolanko and AOH Occupational Health agree that AOH Occupational Health owes as of November 5, 2015, \$183,501.76 in employment and unemployment tax liabilities for the periods ending March 31, 2012, through September 30, 2013 and June 30, 2014 through December 31, 2014, plus any taxes that have accrued in 2015, plus interest and statutory additions that continue to accrue, and shall remain liable for those taxes until paid in full.
3. Kolanko shall notify the IRS of his future employment tax conduct with respect to any new or presently unknown company, and he shall notify Internal Revenue Service Revenue Officer Pamela A. Snow, the assigned IRS Revenue Officer, at 1 Poston Road, Suite 200, Charleston, South Carolina 29407 (or such other person as the IRS directs) in the future of any new company he may come to own, manage, or work for as a principal officer in the next five years. To the extent he may come to work for a company that he does not own, manage or work for as a principal officer in the next five years, then he should also notify Revenue Officer Snow (or other person as directed by the IRS) of this changed status.

4. For any new company that Kolanko may come to own, manage or work for as a principal officer, he shall:
 - a. Withhold and pay over to the IRS at the time and in the manner required by the Internal Revenue Code, all employment taxes, including federal income, FICA, and FUTA taxes, they, as an employer, incur;
 - b. Segregate and hold separate and apart from all other funds, all monies withheld from employees or collected from others for taxes under any internal revenue laws of the United States, and to deposit the monies so withheld and / or collected, as well as the employer's share of FICA taxes, in an appropriate federal depository bank in accordance with 26 C.F.R. §§ 31.6302-1, 31.6302(c)-1, 31.6302(c)-3;
 - c. Deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with 26 C.F.R. 31.6302(c)-3;
 - d. Sign and deliver affidavits to Revenue Officer Snow (or other person as directed by the IRS), no later than the twentieth day of each month, stating that the requisite withheld income, FICA, and FUTA tax deposits were timely made;
 - e. Timely file all Form 941 and 940 tax returns with the IRS in care of Revenue Officer Snow, or to such other specific location as directed by the IRS; and
 - f. In the event all required outstanding liabilities due on each tax return required to be filed going forward are not timely paid for any new company, Kolanko shall not assign any property or rights to property or make any disbursements

before paying the delinquent federal employment and unemployment taxes due.

5. Kolanko shall waive any right he may have to appeal from this Order.
6. The Court shall retain jurisdiction over this case to ensure compliance with this Order as well as the Permanent Injunction entered by consent on October 1, 2013.

DONE and ORDERED this 17th day of November, 2015.

A handwritten signature in black ink, appearing to read "D. Norton", written over a horizontal line.

David C. Norton
United States District Judge