

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	Case No. 1:14-cv-885-MRB
v.)	
)	
MARY ANN WESSELER, d/b/a)	
CHILDREN'S VILLA CHILDCARE)	
CENTER, a/k/a CHILDREN'S VILLA)	
EARLY,)	
)	
Defendant.)	

STIPULATED ORDER OF JUDGMENT AND PERMANENT INJUNCTION

The Plaintiff United States of America has filed a complaint (1) to enjoin Defendant Mary Ann Wessler, d/b/a Children’s Villa Childcare Center, a/k/a Children’s Villa Early from continuing to pay wages to employees without paying the associated payroll taxes; and (2) to reduce to judgment certain unpaid assessed federal tax liabilities of Defendant Wessler.

Defendant waives the entry of findings of facts and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure. Defendant understands that this Order is entered under Fed. R. Civ. P. 65 and constitutes the final judgment in this case, waives the right to appeal from this judgment, and agrees that she will bear her own costs, including any attorney’s fees or other expenses of this litigation. Defendant further understands and agrees that the Court will retain jurisdiction over this case for the purpose of implementing and enforcing this Order, and Defendant understands that if she violates this Order, she may be subject to civil and criminal sanctions for contempt of court.

Order

It is hereby ordered as follows:

1. Mary Ann Wessler shall establish a bank account in a bank (as defined pursuant to I.R.C. § 581) designated as “Mary Ann Wessler, Trustee, Special Fund in Trust for the United States Under I.R.C. § 7512”;

2. Mary Ann Wessler shall make timely federal tax deposits, in accord with federal deposit regulations, of Federal Unemployment Tax Act (“FUTA”) taxes as they become due, into the account opened pursuant to paragraph (1);

3. Within two days of each payroll, Mary Ann Wessler shall deposit withheld employee income tax, employee tax withheld pursuant to the Federal Insurance Contributions Act (“FICA”), and employer FICA tax into the account opened pursuant to paragraph (1), and shall keep them there until they are paid over to the IRS;

4. Mary Ann Wessler shall file monthly returns on Form 941-M for the taxes normally required to be reported quarterly, and shall file these returns no later than the 15th day of each month following the month covered by the return;

5. Mary Ann Wessler shall provide proof to the IRS, at 550 Main Street, Cincinnati, Ohio 45202, or such other location as the IRS may deem appropriate, no later than the 20th day of each month, that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner;

6. Within 6 months of this Order, Mary Ann Wessler shall file accurate Forms 941 for the following taxable periods: June 2013, September 2013, December 2013, June 2014, and September 2014;

7. Within 6 months of this Order, Mary Ann Wessler shall file accurate Forms 940 for the taxable years 2011, 2012, and 2013;

8. Mary Ann Wessler is enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of her employees;

9. Mary Ann Wessler is enjoined from assigning and/or transferring property or making any payments until, for employment tax and withholding liabilities incurred after the date of this Order, the federal tax deposits described in paragraph (2), above, are properly set aside in the bank account described in paragraph (1), above; and

10. For the next five years, Mary Ann Wessler shall notify the IRS in writing if she begins operating any new business enterprise.

11. Judgment is entered in favor of the Plaintiff United States of America and against Defendant Mary Ann Wessler, d/b/a Children's Villa Childcare Center, a/k/a Children's Villa Early, for failure to pay federal employment taxes (Forms 941), unemployment taxes (Form 940), and personal income taxes (Forms 1040), in the amount of \$1,330,565.46, as of October 31, 2014, plus such additional amounts as continue to accrue as provided by law.

For Plaintiff,
United States of America

/s/ Stephanie Weiner Chernoff
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For Defendant,
Mary Ann Wessler, d/b/a Children's Villa
Childcare Center, a/k/a Children's Villa Early

/s/ Alfred Wm. Schneble III
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SO ORDERED:

Date: May 15, 2015

/s/ Michael R. Barrett
HON. MICHAEL R. BARRETT
U.S. DISTRICT JUDGE