

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION

United States of America,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 3:12-cv-2857-JGC
)	
Stuart L. Duchon and Duchon)	
Orthodontics-Toledo, Inc.,)	
)	
Defendants,)	

Stipulated Order for Permanent Injunction

The United States seeks a permanent injunction against defendants Stuart L. Duchon and Duchon Orthodontics-Toledo, Inc. under 26 U.S.C. § 7402 requiring defendants to timely file employment tax returns and to pay employment tax when due.

Without admitting any of the allegations in the complaint, defendants consent to the entry of this permanent injunction without further notice and agree to be bound by its terms. Defendants also understand that this permanent injunction will remain in place absent further court order. Defendants further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this permanent injunction and understands that if they violate this permanent injunction, they may be subject to civil and criminal sanctions for contempt of court. The parties agree that entry of this Stipulated Permanent Injunction and Order resolves only this civil injunction action, and neither precludes the government from pursuing any other current

or future civil or criminal matters or proceedings, nor precludes defendants from contesting their liability in any matter or proceeding.

THEREFORE, the Court ORDERS that:

1. Duchon and Duchon Orthodontics, and their representatives, agents, servants, employees, and anyone in active concert or participation with them, are prohibited from failing to withhold and pay over to the IRS all employment taxes, including federal income, FICA, and FUTA taxes, required by law.
2. Duchon and Duchon Orthodontics shall deposit in an appropriate federal depository bank withheld income and FICA taxes within three (3) days of the payment of the associated wages, as well as timely pay all federal unemployment taxes that become due after the date of the injunction.
3. Duchon and Duchon Orthodontics shall sign and deliver, no later than seven (7) days after the end of the month, affidavits to Revenue Officer Ebaugh at 433 North Summit Street, Room 226, Toledo, Ohio 43604 or, upon written notice by the IRS, to some other person or location designated by the IRS stating that the requisite deposits of withheld income tax, withheld FICA tax, and employer FICA tax have been made in a timely manner.
4. Duchon and Duchon Orthodontics shall timely file all employment (Form 941) and unemployment (Form 940) tax returns and Forms 1120 coming due after the date of the injunction.

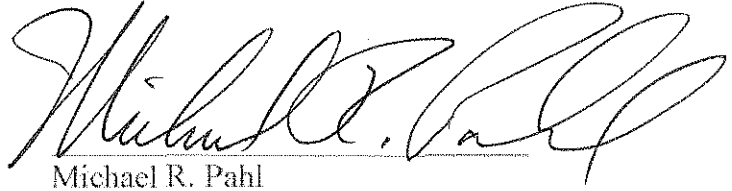
5. Duchon and Duchon Orthodontics shall timely provide, no later than seven (7) days after the close of a quarter, a quarterly statement of income and expenses to Revenue Officer Ebaugh at 433 North Summit Street, Room 226 Toledo, Ohio 43604 or, upon written notice by the IRS, some other person designated by the IRS at such other location as the IRS may deem appropriate, commencing with the third quarter of 2014.
6. Duchon and Duchon Orthodontics shall not assign any property or make any payments after this injunction is issued until the employment tax and withholding liabilities, accruing after issuance of the injunction, are first paid to the IRS.
7. Duchon shall notify Revenue Officer Ebaugh, or upon written notice by the IRS, any other person designated by the IRS, of any new related or associated company that Duchon may come to manage or own in the next five (5) years, within thirty (30) days of Duchon obtaining ownership or commencing management.
8. The provisions of this injunction shall apply to any new related or associated company that Duchon may come to manage or own in the next five (5) years.

Dated: 9/16/14

s/James G. Carr

The Hon. James G. Carr
United States District Judge

Dated: August 25, 2014




Michael R. Pahl
Attorney for the United States

Dated: _____



Joshua R. Driskell
Attorney for Stuart L. Duchon and
Duchon Orthodontics-Toledo, Inc.

Dated: _____



Stuart L. Duchon