

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
ANDERSON/GREENWOOD DIVISION

UNITED STATES OF AMERICA,)	C.A. No. 8:15-1531-HMH
)	
Plaintiff,)	
)	
v.)	
)	
HOLIDAY AUTO & MARINE)	
and DAVIS LEE EDWARDS,)	
)	
Defendants.)	
_____)	

JUDGMENT AND PERMANENT INJUNCTION

This matter comes before the Court upon the United States’ Motion for Default Judgment. The United States personally served each of the defendants with a copy of the summons and complaint on August 21, 2015. (ECF Nos. 15, 16.) The defendants failed to file a responsive pleading or otherwise appear in this action as required by the Federal Rules of Civil Procedure and have been defaulted by the Clerk of Court. (ECF No. 19.) The United States has moved for entry of a default judgment and permanent injunction to be entered against the defendants. In support of its motion, the United States submitted a separate memorandum of law and the Declaration of Shenika Johnson with supporting exhibits.

Upon consideration of the United States’ motion, the exhibits attached thereto, the applicable law, and the entire record herein, the Court finds that the defendants are engaging in conduct that interferes with the enforcement of the internal revenue laws. Injunctive relief under 26 U.S.C. § 7402(a) and the Court’s inherent equity powers is therefore necessary and appropriate to stop the defendants’ misconduct. Accordingly, it is hereby

ORDERED that the United States' Motion for Default Judgment is **GRANTED**. The Clerk of Court shall enter Final Default Judgment against Holiday Auto & Marine ("Holiday Auto") and Davis Lee Edwards.

IT IS FURTHER ORDERED that Holiday Auto and Edwards (individually and doing business under any other name or using any other entity), and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, 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 and FICA taxes, required by law.

IT IS FURTHER ORDERED that Holiday Auto and Edwards shall 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 collected, as well as the employer's share of FICA taxes, in an appropriate federal depository bank in accordance with the federal deposit regulations.

IT IS FURTHER ORDERED that Holiday Auto and Edwards shall deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with the federal deposit regulations.

IT IS FURTHER ORDERED that Edwards and any other individuals who are responsible for carrying out the duties established under this Permanent Injunction, shall, for a period of five years, sign and deliver affidavits to Internal Revenue Service Revenue Officer Shenika Johnson, or to such other specific location 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.

IT IS FURTHER ORDERED that Holiday Auto and Edwards shall timely file all Form 941 and 940 tax returns with the IRS in care of Revenue Officer Johnson, or to such other specific location as directed by the IRS.

IT IS FURTHER ORDERED that Holiday Auto and Edwards shall timely pay all required outstanding liabilities due on each tax return required to be filed.

IT IS FURTHER ORDERED that Holiday Auto, Edwards, and their representatives, agents, servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or participation with them, in the event all required outstanding liabilities due on each tax return required to be filed going forward from the date of the injunction are not timely paid, shall not assign any property or rights to property nor make any disbursements before paying the delinquent federal employment and unemployment taxes due.

IT IS FURTHER ORDERED that Edwards shall notify Revenue Officer Johnson (or such other person as directed by the IRS) in the future of any new company they may come to own, manage, or work for in the next five years.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this case to ensure compliance with this Judgment and Permanent Injunction.

IT IS SO ORDERED.

s/Henry M. Herlong, Jr.
Senior United States District Judge

January 19, 2016
Greenville, South Carolina