

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF ARKANSAS

DEWITT SHOTTS,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 08-CV-01779-BSM
)	
UNITED STATES OF AMERICA,)	
)	
Defendant,)	
)	
v.)	
)	
DEWITT SHOTTS and TERRI SHOTTS)	
)	
Counterclaim Defendants.)	

STIPULATION FOR ENTRY OF JUDGMENT AGAINST TERRI SHOTTS

On the dates listed below, a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §6672, assessed trust-fund-recovery penalties against Terri Shotts related to the unpaid federal employment taxes of National Training Institute, Inc. The assessments were made in amounts as follows:

Tax Period	Assessment Date	Amount
9/30/2004	10/08/2007	\$45,725.06
12/31/2004	10/08/2007	\$47,540.51
3/31/2005	10/08/2007	\$34,179.65
6/30/2005	10/08/2007	\$33,651.18
9/30/2005	10/08/2007	\$33,606.19
12/31/2005	10/08/2007	\$23,299.11

On the dates listed below, a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. §6672, assessed trust-fund-recovery penalties against Terri Shotts related to the unpaid federal employment taxes of Marketing Solutions, Inc. The assessments were made in amounts as follows:

Tax Period	Assessment Date	Amount
12/31/2003	9/25/2006	\$36,158.00 ¹
3/31/2004	9/25/2006	\$42,438.76
6/30/2004	9/25/2006	\$39,408.22
9/30/2004	10/2/2006	\$12,402.38
12/31/2004	9/25/2006	\$41,657.63
3/31/2005	9/25/2006	\$40,695.60
6/30/2005	10/02/2006	\$30,711.62
9/30/2005	10/02/2007	\$29,440.56
12/31/2005	9/25/2006	\$36,162.50

Trust-fund-recovery penalties were also assessed against defendant Dewitt Shotts in regard to both companies for the quarters involved. Dewitt Shotts paid a portion of the assessed trust-fund recovery penalties and filed a refund suit against the United States. On November 13, 2008, the United States filed a counterclaim against both Dewitt and Terri Shotts seeking judgment against Dewitt and Terri Shotts for the unpaid portion of the above-referenced trust-fund-recovery penalties assessed against both Dewitt and Terri

¹The IRS originally made adjustments to the trust-fund-recovery penalty for the 12/31/2003 quarter in the amount of \$41,750.27, but later made adjustments decreasing the amount owed to \$36,158.

Shotts. As of April 17, 2009, Dewitt and Terri Shotts owe \$603,758.44 in trust-fund-recovery penalties, which includes interest accrued since the dates of assessments, less payments made by Dewitt Shotts.

Terri Shotts consents to the entry of judgment against her in the amount of \$603,758.44, plus interest and statutory additions accruing according to law from April 17, 2009, until the judgment is paid.

It is hereby stipulated and agreed that judgment is entered as follows:

1. Judgment shall be entered against Terri Shotts in the amount of \$603,758.44, plus interest and statutory additions accruing according to law from April 17, 2009, until the judgment is paid.

2. The United States and Terri Shotts agree that they each will bear their own litigation costs, including attorneys fees associated with this matter.

Judgment is entered accordingly.

Dated: June 2, 2009



BRIAN S. MILLER
U.S. DISTRICT COURT JUDGE

Approved as to form and content:

s/Shana M. Starnes
Shana M. Starnes
Trial Attorney
U.S. Department of Justice
P.O. Box 8921
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Attorney for the United States of America

Dated: 5/27/09

s/Paul Petty
Paul Petty
Petty Law Firm
411 W. Arch Avenue
Searcy, AR 72143
Attorney for Terri Shotts

Dated: 4/27/09

s/ Terri Shotts
Terri Shotts

Dated: 4/27/09