

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Senior Judge Wiley Y. Daniel

Civil Action No. 14-cv-01199-WYD-KMT

UNITED STATES OF AMERICA,

Plaintiff,

v.

GREGORY MARTENS, individually and as trustee of In God We Trust,
IN GOD WE TRUST, a trust,
JENNIFER MARTENS,
BANK OF AMERICA,
COLORADO DEPARTMENT OF REVENUE,

Defendants.

ORDER

THIS MATTER comes before the Court on the Plaintiff's Motion to Correct Judgment (ECF No. 62). The motion is **GRANTED** as follows:

Pursuant to and in accordance with Fed. R. Civ. P. 58(a) and my Order Adopting and Affirming Recommendation of United States Magistrate Judge, filed March 28, 2016, and incorporated herein by reference as if fully set forth, it is hereby

ORDERED that the Recommendation of United States Magistrate Judge Tafoya [ECF Doc. No. 58] is **AFFIRMED and ADOPTED**.

It is further ORDERED that judgment is hereby entered in favor of Plaintiff, United States of America, and against Defendant Gregory Martens in the amount of \$70,362.25, plus interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622 and 28 U.S.C. § 1961(c)(1), penalties, and other statutory additions according to law from June 30, 2015, until the

judgment is paid, for tax years 1997, 1998, 1999, 2000 and 2001.

It is further ORDERED that judgment is entered in favor of the United States and against defendants Gregory Martens, Jennifer Martens, and the entity In God We Trust ("IGWT"), that IGWT holds title to real property located at 4262 South Nucla Way, Aurora, Colorado (hereinafter "the Property") as mere fraudulent transferee of Gregory Martens.

It is further ORDERED that judgment is entered in favor of the United States and against defendants Gregory Martens, Jennifer Martens, and the IGWT that the federal tax liens arising from the federal tax liabilities of Gregory Martens for tax years 1997, 1998, 1999, 2000 and 2001 have, since the dates of assessment of those liabilities, attached, and continue to attach, to the property and rights to property of Gregory Martens, including the Property subject of this matter, and that these federal tax liens are foreclosed on the Property.

It is further ORDERED that Plaintiff shall have its costs by the filing of a Bill of Costs with the Clerk of this Court within fourteen (14) days of entry of judgment, and pursuant to the procedures set forth in Fed. R. Civ. P. 54(d)(1) and D.C.COLO.LCivR 54.1.

It is further ORDERED that the Clerk of the Court shall correct the judgment as set forth in this Order.

Dated: April 1, 2016

BY THE COURT:

s/ Wiley Y. Daniel _____
Wiley Y. Daniel
Senior United States District Judge