

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

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.

SECOND AMENDED FINAL JUDGMENT

Pursuant to and in accordance with Fed. R. Civ. P. 58(a) and the Order Adopting and Affirming Recommendation of United States Magistrate Judge, filed March 28, 2016, and the Order, filed April 1, 2016, by the Honorable Wiley Y. Daniel, Senior United States District Judge, 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 Plaintiff, United States of America, 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 the original judgment (March 29, 2016), and pursuant to the procedures set forth in Fed. R. Civ. P. 54(d)(1) and D.C.COLO.LCivR 54.1.

DATED at Denver, Colorado this 1st day of April, 2016.

FOR THE COURT:

JEFFREY P. COLWELL, CLERK

/s/ Robert R. Keech

Robert R. Keech,
Deputy Clerk