

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION**

<p><b>UNITED STATES OF AMERICA,</b></p> <p style="padding-left: 40px;"><b>Plaintiff,</b></p> <p style="padding-left: 40px;"><b>v.</b></p> <p><b>WILLIE E. MORGAN, JR., and ALLETIA D. MORGAN,</b></p> <p style="padding-left: 40px;"><b>Defendants.</b></p> <hr style="width: 100%;"/>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p><b>CIVIL ACTION NO. 5:11-CV-494 (MTT)</b></p>
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**ORDER**

The Defendants are hereby notified that they must appear at a hearing January 17, 2013, at 9:30 a.m. in the Courtroom of Judge Marc T. Treadwell at the United States Courthouse, 475 Mulberry Street, Macon, Georgia 31202 to show cause why they should not be held in contempt of court.

The United States of America has moved this Court for an Order requiring them to show cause as to why they should not be held in contempt of court for willfully failing to comply with this Court’s Order issued January 31, 2012 (“Court’s Order”). (Doc. 8).

Under the Court’s Order, the Defendants were ordered to:

- A. Make all future estimated tax payments within the time prescribed by 26 U.S.C. § 6654(c), with each estimated tax payment to be at least 25% of 110% of the tax shown on the return you filed for the preceding taxable year, beginning with estimated tax payments for the 2012 tax year;
  
- B. File complete and accurate federal income tax returns (Forms 1040) with the Internal Revenue Service, and pay the balances due reported on those Forms 1040 within the time required by the Internal Revenue Code, beginning with the 2011 tax year;

C. Submit quarterly certifications, under penalty of perjury, and supporting documentation to the Internal Revenue Service's collection office in Macon, Georgia, showing that you have timely paid your estimated quarterly tax payment in full, and such certification and supporting documentation should be submitted no later than 30 days from the date such estimated tax payments are due under 26 U.S.C. § 6654(c); and

D. Submit a certification annually, under penalty of perjury and supporting documentation to the Internal Revenue Service's collection office in Macon, Georgia, showing that that you have (1) timely filed their most recent federal income tax return (Form 1040); and (2) timely paid the full amount due reported on those returns. Such certification and supporting documentation should be submitted no later than 30 days from the date the return is due under the Internal Revenue Code.

The United States alleges the Defendants have failed to comply with this Court's Order. Specifically, the United States alleges that they have failed to comply with the items listed above by: (1) failing to timely file their 2011 federal income tax return; (2) failing to fully pay their first-quarter 2012 estimated tax payment, due April 15, 2012; (3) failing to fully pay their second-quarter 2012 estimated tax payment due, June 15, 2012; (4) failing to fully pay their third-quarter 2012 estimated tax payment due September 15, 2012; (5) failing to submit any quarterly certifications of compliance; and (6) failing to submit any annual certification of compliance.

As a result, the United States has moved this Court to hold the Defendants in contempt of court unless they can show cause as to why they should not be held in contempt for their failure to comply with the Court's Order. Specifically, the United States has requested that this Court grant the Defendants seven days to purge their contemptuous conduct, fine them \$500 a day beginning on the eighth day after finding them in contempt, and then incarcerate them beginning on the 15th day after finding them in contempt if they still refuse to comply with this Court's Order.

Accordingly, the Court **ORDERS** Willie E. Morgan, Jr., and Alletia D. Morgan to appear at a hearing January 17, 2013, at 9:30 a.m. in the Courtroom of Judge Marc T. Treadwell at the United States Courthouse, 475 Mulberry Street, Macon, Georgia 31202 to show cause why they should not be held in contempt of court.

The Court **FURTHER ORDERS** that any written response the Defendants wish to submit to show cause why they should not be subject to the sanctions proposed by the United States for failure to comply with this Court's Order shall be filed with the Clerk of Court within fourteen (14) days from service of this order.

The Court **FURTHER ORDERS** the United States Marshals Service to serve this Order upon the Defendants within ten days of the date of this Order.

**SO ORDERED**, this 20th day of December, 2012.

S/ Marc T. Treadwell  
MARC T. TREADWELL, JUDGE  
UNITED STATES DISTRICT COURT