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

UNITED STATES OF AMERICA,)
Plaintiff,))
v.)) CIVIL ACTION NO. 5:11-CV-494 (MTT) \
WILLIE E. MORGAN, JR., and ALLETIA D. MORGAN,)))
Defendants.)))

<u>ORDER</u>

On the Government's Motion (Doc. 11), the Court Ordered the Defendants to show cause why they should not be held in contempt for failing to obey this Court's January 31, 2012, Order (Doc. 8) to pay past due federal income taxes. Apparently, this Order had a positive effect. The Defendants have now made payments sufficient to place them in substantial compliance with that Order. (Doc. 15). The Government agrees. (Doc. 17). Accordingly, it is hereby **ORDERED** that the Defendants have shown cause why they should not be held in contempt, and the show cause hearing scheduled for January 17, 2013, is **CANCELED**.

The Defendants further seek relief from the Court's January 2012 Order that they submit certifications and supporting documents to the IRS under penalty of perjury showing they have made timely filings and payments. They contend this is not necessary because have hired an enrolled agent through which to file tax documents and make payments. However, the requirement to submit these certifications is not

unduly burdensome. Moreover, given the Defendants' long history of noncompliance with the Internal Revenue Code, the Court sees no reason to remove an obligation that ensures they take personal responsibility for abiding by federal income tax laws.

Accordingly, the Defendants request for relief from the certification requirement is **DENIED**.

SO ORDERED, this 11th day of January, 2013.

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