

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 14-cv-09629
Plaintiff,)	Judge John J. Tharp, Jr.
)	
v.)	
)	
WALTER HELWICH,)	
GEORGENE HELWICH,)	
HELWICH FAMILY TRUST,)	
ILLINOIS DEPARTMENT OF REVENUE,)	
and COUNTY OF WILL, ILLINOIS,)	
)	
Defendants.)	
)	

UNITED STATES’ UNOPPOSED MOTION FOR ENTRY OF JUDGMENT

The United States respectfully requests that this Court enter judgment in accordance with the parties’ May 7, 2015, stipulation, which was adopted as an Order of the Court on May 13, 2015. The United States is entitled to interest and statutory additions on unpaid or underpaid taxes pursuant to 26 U.S.C. § 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), which compounds daily, and the judgment should reflect that. Counsel for Defendants Walter Helwich and Georgene Helwich does not oppose the requested relief.

Under the stipulation, Defendants Walter Helwich and Georgene Helwich consented to a judgment against them, jointly and severally, and in favor of the United States, for unpaid federal income tax liabilities for the tax period ending December 31, 1999, in the amount of \$102,066.64, plus statutory additions accruing from July 31, 2014, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c). In addition, Walter Helwich consented to a judgment against him and in favor of the United States of America, for unpaid federal income tax liabilities for the tax periods ending December 31, 2002, December 31, 2003,

December 31, 2004, and December 31, 2005, in the amount of \$300,407.58, plus statutory additions accruing from July 31, 2014, including interest pursuant to 26 U.S.C. § 6601, 6621, and 6622, and 28 U.S.C. § 1961(c). At a May 13, 2015, status hearing, the Court adopted the parties' stipulation as an Order of the Court, and stated that the Court would enter judgment "upon receipt of an agreed supplement to the stipulation that sets forth the amounts of the judgments in sums certain." Doc. 25.

Under 28 U.S.C. § 1961(c)(1), interest is allowed on any money judgment of any court with respect to any internal revenue tax case. Such interest is allowed at the underpayment or overpayment rate established under 26 U.S.C. § 6621. *Id.* Further, such interest is compounded daily. 26 U.S.C. § 6622(a). The United States is unable to provide the Court with a judgment in sums certain because any amount reported to the Court by the United States would no longer be accurate as of the following day.¹

¹ The United States notes that, as of June 5, 2015, the amount owed by Walter Helwich and Georgene Helwich, jointly and severally, for unpaid federal income tax liabilities for the tax period ending December 31, 1999, is \$104,733.29, plus statutory additions accruing from June 5, 2015, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c). The United States further notes that, as of June 5, 2015, the amount owed by Walter Helwich for unpaid federal income tax liabilities for the tax periods ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005 is \$311,698.82.

Cf. U.S. v. Thompson, 596 F.Supp.2d 538, 545 (E.D.N.Y. 2009) (“The total amount owed to the IRS will only become known when the defendant pays his debt in full.”). The United States thus requests that judgment be entered in accordance with the parties’ stipulation.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of June, 2015, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all ECF filers. There are no parties that require conventional service.

/s/ Bradley A. Sarnell

BRADLEY A. SARNELL

Trial Attorney

United States Department of Justice, Tax Division