

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, ) Civil Action No. 08-12082-GAO  
)  
Plaintiff, )  
)  
v. )  
)  
PAUL N. CROSSEN, )  
)  
VICKI CROSSEN, NATIONS RENT, )  
)  
NICKERSON LUMBER CO., )  
)  
ANTHONY R. PRIZZI, JR., and )  
)  
METAL BUILDING PRODUCTS, INC., )  
)  
d/b/a SPIRICO MANUFACTURING, )  
)  
Defendants. )

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JUDGMENT

In accord with the Opinion and Order entered by United States District Judge George A. O'Toole, Jr. on August 12, 2010, judgment is hereby entered in the above-captioned action as follows:

(1) A money judgment in favor of the plaintiff United States of America and against the defendant Paul N. Crossen for unpaid income taxes, interest, and statutory accruals for the tax years of 1996(2), 2000, 2002, and a civil penalty for 2001, in the amount of \$36,350.66 as of March 2, 2010, plus statutory accruals that have accrued and may continue to accrue from March 2, 2010 as provided by 26 U.S.C. §§ 6621 and 6622 and 28 U.S.C. § 1961(c)(1);

(2) The United States' federal tax liens associated with the assessments against Paul N. Crossen for tax years of 1996(2), 2000, 2002, and a civil penalty for 2001 and described in the Notices of Federal Tax Liens filed February 11, 2004 and January 24, 2006 have attached to all of Paul N. Crossen's property and rights to property including his interest in the real property commonly known as 317 Main Street, Harwich, Massachusetts 02645 ("317 Main Street"), and more specifically

described in Paragraph 16 of the Complaint (dkt. no. 1);

(3) The federal tax liens referred to above are hereby ordered enforced against 317 Main Street, and 317 Main Street shall be sold in accordance with a separate Order of Sale; and

(4) The proceeds of the sale of 317 Main Street, after the costs of the sale have been satisfied, shall be distributed as follows:

(a) first to Vicki Crossen, in the amount of fifty (50) percent of the remainder;

(b) second to the United States of America in accord with its Notice of Federal Tax Lien for the years ending 1996(2), and 2000, filed on February 11, 2004, in the amount of \$14,226.52, including all interest and statutory additions that have accrued and continue to accrue on the tax liabilities from the assessment dates;

(c) third to Nations Rent in accord with its execution of judgment, recorded on February 2, 2005, in the amount of \$21,560.12;

(d) fourth to the United States of America in accord with its Notice of Federal Tax Lien for the year ending 2002, and the 2001 civil penalty, filed on January 24, 2006, in the amount of \$8,631.90, including all interest and statutory additions that have accrued and continue to accrue on the tax liabilities from the assessment dates;

(e) fifth to Anthony Prizzi, Jr. in accord with his execution of judgment, filed on March 4, 2008, in the amount of \$65,000.00;

(f) sixth to Metal Building Products in accord with its writ of attachment, filed on July 6, 2004, in the amount of \$8,000.00; and

(g) seventh, any balance remaining after the above payments have been made shall be distributed to Paul N. Crossen.

It is SO ORDERED.

Done at Boston, Massachusetts, this 31<sup>st</sup> day of August, 2010.

  
United States District Judge