

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS
Case 1:13-cv-11078-RGS

UNITED STATES OF AMERICA
v.
SCOTT G. BAKER, et al.

AMENDED JUDGMENT

February 19, 2016

STEARNS, D.J.

This case came before the court for a bench trial. After the trial, the court issued findings of fact and rulings of law. (Docket No. 86.). Based on those findings and rulings this case is now ripe for final judgment. It is ORDERED, ADJUDGED, and DECREED as follows:

1. The divorce settlement agreement between Scott Baker and Robyn Baker fraudulently transferred assets of Scott Baker to Robyn Baker.
2. At the time of the transfer Scott Baker and Robyn Baker each had a one-half interest in the Hingham Property after the encumbrances.
3. Scott Baker fraudulently conveyed his one half interest in the Hingham Property to Robyn Baker and, the United States' tax liens attach to

Scott Baker's half interest in the Hingham Property remaining after encumbrances.

4. The liens are ordered enforced and the property shall be sold to partially satisfy Scott Baker's tax liabilities. Robyn Baker shall have 120 days from the date of entry of this order to sell the property, subject to the United States' agreement that the property has been sold at fair market value. If Robyn Baker is unable to sell the property within 120 days of entry of this order, the United States shall submit a proposed order of sale for the property to be sold by the IRS at public auction. The case shall remain open until the property is sold so the United States can seek a confirmation of sale.

5. Scott Baker fraudulently conveyed his half-interest in the New Hampshire Properties and his other personal property to Robyn Baker through the separation agreement, and the United States' tax liens attach to Scott Baker's half interest in that property and any property transferred under the separation agreement and the United States may take all necessary action to recover these assets consistent with this Order.

6. The United States' federal tax liens attach to Scott Baker's interest in the escrowed bankruptcy recovery funds (the IMA funds) referenced in the court's findings of facts and rulings of law. For the reasons stated in the court's February 19, 2016 Memorandum and Order, Scott Baker's share of

the escrowed IMA funds, \$342,539.39, is forfeited to the United States towards satisfaction of his outstanding tax obligations. The balance, \$256,539.38, is to be returned to Robyn Baker.

7. The United States' nominee and lien tracing theories are not adopted by the court.

SO ORDERED.

/s/ Richard G. Stearns
UNITED STATES DISTRICT JUDGE