

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

CIVIL ACTION NO. 13-11078-RGS

UNITED STATES OF AMERICA

v.

SCOTT BAKER and ROBYN BAKER

FURTHER ORDER ON PLAINTIFF'S
PROPOSED FORM OF FINAL JUDGMENT

September 28, 2015

STEARNS, D.J.

I agree generally with the defendants that the Proposed Form of Final Judgment submitted by the United States imports a lien tracing theory that, while not rejected by the court in its Findings and Rulings, was also not embraced. *See* Dkt. # 86, at 30-31 n.20. The court based its decision rather on the law governing fraudulent transfers, pointing out that a divorce may be bona fide, but the division of property nonetheless a fraud on creditors. The court in this regard found the transactions identified in its Ultimate Rulings ¶¶ 2-3, and 4, to have been fraudulently undertaken to defeat Scott Baker's accrued tax liabilities. The court will give the United States as the prevailing party, an additional fourteen days (until October 12,

2015) to submit a Proposed Form of Final Judgment that conforms more strictly to the court's decision.

SO ORDERED.

/s/ Richard G. Stearns

UNITED STATES DISTRICT JUDGE