

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

CIVIL ACTION NO. 14-13658-GAO

HARBORONE CREDIT UNION,
Plaintiff,

v.

PHILIP R. PASTERIS, SHEILA E. PASTERIS,
MASSACHUSETTS DEPARTMENT OF REVENUE, INTERNAL REVENUE SERVICE,
GE MONEY BANK, and CITY OF TAUNTON,
Defendants.

ORDER FOR JUDGMENT

July 12, 2016

O'TOOLE, D.J.

Whereas plaintiff HarborOne Credit Union has deposited \$45,030.44 with the Court (the “interpleaded funds”) and has been dismissed from this interpleader action;

Whereas defendant Philip R. Pasteris has been dismissed from this interpleader action;

Whereas default judgment has been entered against defendants Sheila E. Pasteris, GE Money Bank, and City of Taunton;

It is HEREBY ORDERED that GE Money Bank has no interest in the interpleaded funds;

It is FURTHER ORDERED that City of Taunton has no interest in the interpleaded funds;

It is FURTHER ORDERED that Sheila E. Pasteris’s interest in the interpleaded funds is junior to the interests of defendant United States (named as Internal Revenue Service) and defendant Massachusetts Department of Revenue;

It is FURTHER ORDERED that the United States is entitled to \$30,435.78 of the interpleaded funds in satisfaction of Sheila E. Pasteris's federal tax liens for tax years 2006, 2007, and 2008; and

It is FURTHER ORDERED that the Massachusetts Department of Revenue is entitled to the remaining interpleaded funds in the amount of \$14,594.66 plus accrued interest in satisfaction of state tax liens for tax years 2007 and 2008 and in partial satisfaction of the state tax lien for 2009.


United States District Judge