

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

NATHANIEL S. MASON,

Plaintiff,

v.

PAULA BETHUNE, ALLAN BETHUNE,  
UNITED STATES, and  
COMMONWEALTH OF  
MASSACHUSETTS, DEPARTMENT  
OF REVENUE

Defendants.

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Civil Action No. 1:17-cv-11870-IT

AMENDED FINAL JUDGMENT

November 7, 2018

TALWANI, D.J.

The court having entered a Default Judgment [#53] against Allan Bethune that he shall take nothing from the interpleaded funds, and having approved the remaining parties' Stipulation Resolving Priorities of the Interpleaded Funds and for Entry of Judgment [#51], it is hereby ORDERED, ADJUDGED and DECREED that the interpleaded funds in the amount of \$168,499.68, deposited with the Clerk on December 28, 2017, plus any accrued interest, shall be disbursed by the Clerk as follows:

- (1) First, a distribution to the United States to be applied to the federal income tax liabilities of Paula Bethune for the joint income tax year 2011, notice of which is recorded in the Registry of Deeds for Southern Essex County, Massachusetts, at Book 32064, Page 581, in the amount of \$7,729.97, plus statutory accumulations from and after August 1, 2018, including interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622,

and 28 U.S.C. § 1961(c), at the rate of 2.67%. A check should be made payable to “U.S. Treasury” and addressed as follows:

Department of Justice: ATTN: TAXFLU  
P.O. Box 310 – Ben Franklin Station  
Washington, D.C. 20044

- (2) Second, a distribution to the Massachusetts Department of Revenue (“MDOR”) to be applied to the unpaid Massachusetts income taxes for the 2012 tax year, a Tax Lien for which was recorded in the Essex County Registry of Deeds, at Book 33313, Page 129, in the amount of \$1,845.86 through July 5, 2018, with a per diem accrual for interest and penalties of \$0.31 after July 5, 2018. A check should be made payable to “Massachusetts Commissioner of Revenue” and addressed as follows:

Eileen Ryan McAuliffe  
Litigation Bureau  
Massachusetts Department of Revenue  
P.O. Box 9565  
100 Cambridge Street, 7th Floor  
Boston, MA 0214-9565

- (3) Third, a distribution to the United States to be applied to the federal income tax liabilities of Paula Bethune for the joint income tax year 2014, notice of which is recorded in the Registry of Deeds for Southern Essex County, at Book 34176, Page 593, in the amount of \$77,690.66, plus statutory accumulations from and after August 1, 2018, including interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c), at the rate of 2.67%. A check should be made payable to “U.S. Treasury” and addressed as follows:

Department of Justice: ATTN: TAXFLU  
P.O. Box 310 – Ben Franklin Station  
Washington, D.C. 20044

(4) Fourth, the remainder to Paula Bethune, by check made payable to "Paula Bethune"

and addressed as follows:

Ms. Paula Bethune  
c/o John P. Slattery, Esq.  
P.O. Box 3075  
Peabody, MA 01961-3075

IT IS SO ORDERED.

Date: November 7, 2018

  
United States District Judge