

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI

UNITED STATES OF AMERICA,)	
)	
PLAINTIFF,)	
v.)	Civil No.: 6:14-cv-06058-ODS
)	
FOUR SEASONS INDUSTRIES, INC., <i>et al.</i> ,)	
)	
DEFENDANTS.)	

JUDGMENT

This matter comes before the Court upon the Motion for Default Judgments by plaintiff, United States of America. Doc. #80. Pursuant to the motion, it is hereby ORDERED, ADJUDGED, AND DECREED that

1. The United States' Motion is granted.
2. Defendants Four Seasons Industries, Inc., Pine Family Farms, LC, Gary Bringus, Michelle Lenderman f/k/a Michelle Bringus, and Steven Quinn were properly served with a summons and complaint.
3. No answer or other defense has been filed by these defendants and the time within which they may respond to the complaint has expired.
4. Gary Bringus, Michelle Lenderman f/k/a Michelle Bringus, and Steven Quinn are over the age of 18, not incompetent, and are not on active duty in the military.
5. The Clerk of Court entered defaults against Four Seasons Industries, Inc., Pine Family Farms, LC, Gary Bringus, Michelle Lenderman f/k/a Michelle Bringus, and Steven Quinn on December 12, 2014.

6. Defendants Four Seasons Industries, Inc., Pine Family Farms, LC, Gary Bringus, Michelle Lenderman f/k/a Michelle Bringus, and Steven Quinn are in default, and the United States is entitled to default judgment in its favor and against them.

7. Default judgment is entered in favor of the United States and against Four Seasons Industries, Inc. t/a Four Seasons Lawn & Landscaping in the amount of \$382,986.08, plus such statutory interest from March 13, 2015 until fully paid, for the following liabilities:

Tax Period	Tax Type	Amount Owed Through March 12, 2015
12/31/2002	941	\$9,986.23
3/31/2003	941	\$4,970.12
6/30/2003	941	\$8,555.39
9/30/2003	941	\$11,143.40
12/31/2003	941	\$4,420.95
9/30/2004	941	\$12,579.58
6/30/2006	941	\$17,322.79
9/30/2006	941	\$16,945.29
12/31/2006	941	\$10,198.24
3/31/2007	941	\$13,204.10
6/30/2007	941	\$20,646.09
9/30/2007	941	\$13,738.27
12/31/2007	941	\$759.45
6/30/2008	941	\$23,583.72
9/30/2008	941	\$14,922.01
12/31/2008	941	\$1,879.46
3/31/2009	941	\$12,801.32
6/30/2009	941	\$27,684.74
9/30/2009	941	\$27,225.39
12/31/2009	941	\$22,049.29
3/31/2010	941	\$10,121.12
6/30/2010	941	\$18,100.60
9/30/2010	941	\$13,239.09
12/31/2010	941	\$15,977.86
3/31/2011	941	\$506.08
6/30/2011	941	\$21,457.21

9/30/2011	941	\$17,586.85
12/31/2011	941	\$11,330.69
12/31/2003	940	\$50.75

8. The IRS sent Four Seasons Industries, Inc. notices of the assessments relating to the tax liabilities described in paragraph 7 above and demands for their payment. By virtue of the assessments, notices, and demands for payment, federal tax liens arose on the dates of each assessment under 26 U.S.C. §§ 6321 and 6322, and attached to all property and rights to property of Four Seasons Industries, Inc.

9. The United States' federal tax liens associated with the liabilities described in paragraphs 7 and 8 above are valid and subsisting liens that attach to all property and rights to property of Four Seasons Industries, Inc. including:

The real property at 403 East Street, Parkville, Missouri, which is more particularly described as:

Parcel ID 20-7.0-35-100-027-005.000 – Legal Description:
“PARKVILLE S 20 FT LOT 3 & LOTS 1 & 2 BLK 19”; and

Parcel ID 20-7.0-35-100-027-005.001 – Legal Description:
“PARKVILLE A TR DAF : BEG SE COR OF E END VACATED 4TH
TH N 240 FT TH E 290 FT (S) T”

(the “Parkville Property”).

10. The United States' federal tax liens are enforced against the Parkville Property and that Property shall be sold in accordance with the order of sale concurrently filed with this judgment.

11. The United States is granted judgment against defendants Pine Family Farms, LC, Gary Bringus, Michelle Lenderman f/k/a Michelle Bringus, and

Steven Quinn, and, as a consequence of that judgment, these defendants have no rights, claims, or interests in the Parkville Property or the proceeds from the sale of the Parkville Property.

12. The Clerk of Court shall enter this judgment.

IT IS SO ORDERED.

DATE: July 8, 2015

/s/ Ortrie D. Smith
ORTRIE D. SMITH, SENIOR JUDGE
UNITED STATES DISTRICT COURT