

Plaintiff delivered two checks to a representative of Defendant Higgins, who was incarcerated at the State Penitentiary at the time of distribution: (1) a check in the amount of \$6,196.00 for federal income taxes, and (2) a check in the amount of \$1,237.17 for state income taxes. Neither check was ever deposited or cashed. The Plaintiff requested that the Court determine the rights of the Defendants to the Funds and otherwise relieve it from liability as to the Funds.

2. On November 27, 2013, the United States removed Plaintiff's action to the United States District Court for the Southern District of Ohio.

3. On January 3, 2014, the United States filed its answer with this Court.

4. On February 14, 2014, the State of Ohio filed its answer with this Court.

5. On February 17, 2017, this Court entered default against Defendants Melinda Brown and William Wesley Scott Higgins.

6. On March 15, 2017, the Moving Parties jointly moved for default judgment against Defendants Melinda Brown and William Wesley Scott Higgins.

7. The Ohio Department of Taxation has an interest in the Funds by virtue of an assessment made against Defendant William Wesley Scott Higgins for unpaid Ohio income taxes. The Ohio Department of Taxation has filed a certificate of judgment with the Muskingum County Common Pleas Clerk of Court in case number 2013 TL 00027 on January 24, 2013. The certificate of judgment reflects assessed and unpaid Ohio income taxes.

8. The United States has an interest in the Funds by virtue of an assessment made against Defendant William Wesley Scott Higgins on July 19, 2010, for unpaid federal income taxes for tax year 2009.

9. Plaintiff incurred costs of \$868.00 for service by publication upon Defendant Brown.

10. The undersigned parties agree and stipulate to the following priority and disbursement of the Funds:

a. First, a disbursement to the United States of America in the amount of \$7,433.17. The disbursement to the United States shall be made payable to U.S. Treasury, and shall be delivered to Tax FLU, Office of Review, U.S. Department of Justice, P.O. Box 310, Washington, D.C. 20044-0310 (if payment is sent by U.S. Postal Service) or Tax FLU, Office of Review, U.S. Department of Justice, 555 4th Street, N.W., Room 6647, Washington, D.C. 20001 (if payment is sent by overnight delivery).

b. No disbursement shall be made to the Ohio Department of Taxation.

c. No disbursement shall be made to Plaintiff for costs incurred in serving Defendant Brown by publication.

11. Upon payment of the amounts set forth in Paragraph 10, above, Plaintiff will be discharged from any and all further liability to any Defendants with respect to the Funds.

AGREED:

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