

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

**FILED**  
HARRISBURG, PA  
FEB 11 2019  
COURT CLERK

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. )  
 )  
TIMOTHY J. WASHBURN; TERRI M. )  
WASHBURN; and PNC FINANCIAL )  
SERVICES GROUP, INC., )  
 )  
Defendants. )  
\_\_\_\_\_ )

Case No. 1:17-cv-02295-CCC  
(Chief Judge Christopher C. Conner)

**ORDER ON UNITED STATES' MOTION  
TO CONFIRM SALE AND DISTRIBUTE PROCEEDS**

Upon consideration of the United States' Consent Motion to Confirm Sale and Distribute Proceeds, the Court having previously ordered the sale of the property (Dkt. No. 17), and good cause having been found, this Court grants plaintiff's request for an order confirming the sale of the real property located at located at 6458 Pamadeva Road, Hanover, Pennsylvania (the "Real Property"), and directing the Clerk of this Court (the "Clerk") to distribute the proceeds of that sale.

Therefore, pursuant to 26 U.S.C. §§ 7402(a) and 7403(c), the Court orders that:

1. The sale of the Real Property to Joseph A. Myers, for the amount of \$160,000, is confirmed.
2. The United States Internal Revenue Service shall convey by deed the Real Property to Joseph A. Myers. Joseph A. Myers shall pay all state or local taxes and fees in connection with such transfer or with the recordation of title.

3. The Clerk of Court shall distribute the \$160,000 deposited into its registry in this action as follows:

a. First, \$11,564.28, payable to the United States Treasury, c/o Roger P. Sweeney, Internal Revenue Service, Property Appraisal and Liquidation Specialist, 410 Amherst St., Suite 350, Nashua, NH 03063, to reimburse the costs of sale;

b. Second, \$5,720.99, payable to the Treasurer of York County, Pennsylvania, c/o York County Tax Claim Bureau, 28 East Market Street, Room 105, York, PA 17401-1585, to satisfy the outstanding balance of local property taxes;

c. Third, of the remaining funds (\$142,714.73), pursuant to Paragraph 13(c) of the Order of Sale:

1. 50% (\$71,357.36) shall be distributed to the United States Treasury, c/o Nelson Wagner, Trial Attorney, Tax Division, 555 4<sup>th</sup> St. NW, Room 6826, Washington, D.C. 20001. This amount is to be applied towards the balance of the federal tax liabilities of Timothy Washburn for tax years 2001 and 2009 through 2013, as referenced in paragraphs 2 and 4 of the Order of Sale. Because Mr. Washburn's unpaid liabilities exceed his share of this payment (they were \$109,248.46 as of April 18, 2018), no further distribution to Mr. Washburn will be made. *See* Dkt. 17 ¶ 2.

2. The remaining 50% (\$71,357.36) shall be applied to Terri Washburn's liabilities, with the excess distributed to her. First, \$52,195.76 shall be distributed to the United States Treasury, to extinguish the balance of the federal tax liabilities of Terri Washburn for tax years 2010 and 2011. *See* Ex. B, Decl. of Bruce Clark, at ¶ 6-7 (establishing current amount of liabilities). Second, the remainder of this 50% share, consisting of

\$19,161.60, shall be paid to Terri Washburn. Because the last known address of Terri Washburn is the foreclosed property, the Clerk should release \$19,161.60 to Terri Washburn upon her either supplying to the Clerk an affidavit containing payment instructions and verification of identity, or appearing in person and presenting identification at the Clerk's office.

- d. Any interest accrued on the \$160,000 in proceeds shall be divided evenly and distributed as part of the shares set forth in paragraphs (c)(1) and (c)(2), above.

**SO ORDERED.**

Dated 2/11/19



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CHIEF JUDGE CHRISTOPHER C. CONNER