

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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 4:12-cv-01471-YK
	)	
BERNARD I. HERBST,	)	
doing business as	)	
NITTANY LINES HOBBIES; and	)	
CINDY B. HERBST,	)	
	)	
Defendants.	)	

**ORDER**

Having considered the United States’ motion for default judgment, any response(s) thereto, the applicable law, and the entire record of this case; and finding that the United States will be prejudiced if the Court denies default judgment, that the defendants appear to have no litigable defense, that the defendants’ default is due to their own culpable conduct, and that alternative sanctions would not be effective, it is hereby

ORDERED that the United States’ motion for default judgment is GRANTED and Default Judgment should be entered in favor of the United States as to all counts of its Complaint and as to all parties; and it is



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BERNARD I. HERBST, )  
doing business as )  
NITTANY LINES HOBBIES; and )  
CINDY B. HERBST, )  
)  
Defendants. )

**DEFAULT JUDGMENT**

In accordance with the Court's Order, Default Judgment is entered as follows:

(1) Bernard I. Herbst was indebted to the United States in the amount of \$295,696.20 as of March 28, 2012, plus all interest and statutory additions pursuant to 28 U.S.C. § 1961 and 26 U.S.C. § 6621 that have accrued on the unpaid balance since March 28, 2012 and that accrue hereafter until the liabilities are fully paid, in connection with the federal tax assessments made against him for the following tax liabilities:

Type of Tax	Tax Period Ending On	Assessment Date
Employment (Form 941)	06/30/1997	07/14/2008
	06/30/1998	10/06/2008
	09/30/1998	07/14/2008
	12/31/1998	06/30/2008
	03/31/1999	06/30/2008
	06/30/1999	06/30/2008
	09/30/1999	06/30/2008
	12/31/1999	06/30/2008
	03/31/2000	06/30/2008
	06/30/2000	03/01/2010
	09/30/2000	03/01/2010
	12/31/2000	03/01/2010
	03/31/2001	06/30/2008
	06/30/2001	06/30/2008
	09/30/2001	06/30/2008
	12/31/2001	06/30/2008
	03/31/2002	01/04/2010
	06/30/2002	10/05/2009
	09/30/2002	10/05/2009
	12/31/2002	10/05/2009
	03/31/2004	04/07/2008
06/30/2004	04/07/2008	

Employment (Form 941) [cont'd]	09/30/2004	03/31/2008
	12/31/2005	03/31/2008
	03/31/2008	10/06/2008
	06/30/2008	10/06/2008
	09/30/2008	02/16/2009
	12/31/2008	05/04/2009
Unemployment (Form 940)	12/31/1996	06/23/2008
	12/31/1998	06/30/2008
	12/31/2000	01/04/2010
	12/31/2002	10/05/2009
	12/31/2003	04/21/2008
	12/31/2004	04/21/2008
	12/31/2005	04/21/2008
	12/31/2006	04/07/2008
	12/31/2007	04/07/2008
	12/31/2008	05/04/2009
Civil Penalty (IRC § 6721)	12/31/2006	09/21/2009

(2) The United States has valid and subsisting tax liens against Bernard I. Herbst that attached to his interest in the Real Property located at 1221 William Street, State College, Pennsylvania (“the Real Property”), those tax liens are hereby foreclosed, and the Real Property shall be sold by the Internal Revenue Service.

Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

MARY D’ANDREA  
Clerk of Court

By:

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Deputy Clerk