

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

United States of America,)	Civil Action No. 3:17-cv-03440-JMC
)	
Plaintiff,)	
)	
v.)	ORDER
)	
Jeffrey P. Clark; Cathy M. Clark,)	
)	
Defendants.)	
_____)	

This action arises from Plaintiff United States of America’s Complaint seeking “to reduce to judgment unpaid individual federal tax liabilities and penalties owed” by Defendants Jeffrey P. Clark and Cathy M. Clark, and “to foreclose the United States’ federal tax liens upon real property” owned by Defendants. (ECF No. 1 at 1.) The matter before the court is Plaintiff’s Motion for Confirmation of Sale and Distribution of Proceeds filed on January 24, 2020. (ECF No. 24.) Plaintiff claims that Defendants “failed to appear, answer, plead, or otherwise defend this action.” (*Id.* at 1.) As a result, the Clerk of Court entered default against Defendants in May 2018, and the court granted Plaintiff’s subsequent Motion for Default Judgment against Defendants on March 12, 2019. (ECF Nos. 13, 15.)

After a thorough review of the record in this case, the court **GRANTS** Plaintiff’s Motion for Confirmation of Sale and Distribution of Proceeds (ECF No. 24) and confirms the sale of property located at 1805 Windmill Road in Leesville, South Carolina, to (1) Brandon Fahlman and Whitney Fahlman, an undivided 50.00% interest held as joint tenants with the rights of survivorship, and (2) Micah Swan and Ellisabeth Swan, an undivided 50.00% interest held as joint tenants with the rights of survivorship for \$142,000.00.

In accordance with the order of sale entered by the court in January 2020 (ECF No. 20), the court **DIRECTS** the Internal Revenue Service's Property Appraisal and Liquidation Specialists to issue a deed conveying the property to (1) Brandon Fahlman and Whitney Fahlman, an undivided 50.00% interest held as joint tenants with the rights of survivorship, and (2) Micah Swan and Ellisabeth Swan, an undivided 50.00% interest held as joint tenants with the rights of survivorship.

The court further **DIRECTS** the Clerk of Court to distribute the proceeds of sale, totaling \$142,000.00 in principal plus accrued interest thereon, as follows:

- (1) First, to the United States of America (payable to the "Internal Revenue Service" and sent to Internal Revenue Service, Paul Reed, 1899 Powers Ferry Road, Suite 2501, Atlanta, Georgia 30339) in the amount of \$1,234.58;
- (2) Second, to the Lexington County Treasurer and sent to Lexington County Treasurer, c/o Ken Burton, Jr., Tax Collector, 212 South Lake Drive, Suite 101, Lexington, SC 29072) in the amount of \$913.74; and
- (3) Thereafter, the remaining proceeds plus accrued interest thereon to the United States of America (payable to the "U.S. Department of Justice" and sent to U.S. Department of Justice, Attn.: TAXFLU, P.O. Box 310 - Ben Franklin Station, Washington, D.C. 20044), up to the amount of \$218,901.40.

IT IS SO ORDERED.



United States District Judge

February 11, 2020
Columbia, South Carolina