

United States District Court
Southern District of Texas

ENTERED

June 24, 2021

Nathan Ochsner, Clerk

**IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA.,	§	
<i>Plaintiff,</i>	§	
	§	
V.	§	CIVIL ACTION NO. 4:19-cv-1010
	§	
WILLIAM H. MIKULIN, INDIVIDUALLY AND AS	§	
TRUSTEE OF MIKULIN HOLDINGS TRUST,	§	
YEGUA TRUST, AND TEXAS REDEMP TIVE TRUST,	§	
HARRIS COUNTY TAX ASSESSOR-COLLECTOR,	§	
AND BARRY W. MIKULIN, AS TRUSTEE OF RLD	§	
INVESTMENT TRUST AND YEGUA TRUST,	§	
	§	
<i>Defendants.</i>	§	

FINAL JUDGMENT

In accordance with the Order Adopting the Magistrate Judge’s Memorandum, Recommendation, and Order dated June 2, 2021, it is hereby **ORDERED and ADJUDGED** that the United States of America shall recover:

(1) From William H. Mikulin: \$139,944.85 for 2007 individual income tax liability and frivolous return penalties for tax years 2005-07, plus interest accruing from October 18, 2020 at the applicable rate under 26 U.S.C. §§ 6601 and 6621 until paid;

(2) From William H. Mikulin as Trustee of the Texas Redemptive Trust: \$1,430,526.08 for its Form 1041 Fiduciary Tax Liability for tax year 2008, plus interest accruing from October 18, 2020 at the applicable rate under 26 U.S.C. §§ 6601 and 6621 until paid;

(3) From William H. Mikulin and Barry Mikulin as Trustees of Yegua Trust: \$1,111,011.67 for its Form 1041 Fiduciary Tax Liability for tax years 2007 and 2009, plus interest accruing from October 18, 2020 at the applicable rate under 26 U.S.C. §§ 6601 and 6621 until paid;

(4) From Barry Mikulin as Trustee for the RLD Investment Trust: \$4,874,244.71 for its Form 1041 Fiduciary Tax Liability for tax year 2008, plus interest accruing from October 18, 2020 at the applicable rate under 26 U.S.C. §§ 6601 and 6621 until paid.

It is further **ORDERED and ADJUDGED** that the transfer by Yegua Trust of the property located at 8603 Manhattan Drive, Houston, Texas 77096 is set aside as a fraudulent transfer under Texas Business & Commerce Code § 24.005 and the United States is authorized to conduct a judicial

sale of the property located at 8603 Manhattan Drive, Houston, Texas 77096 to enforce its tax liens securing Yegua Trust's 2007 and 2009 federal tax liabilities.

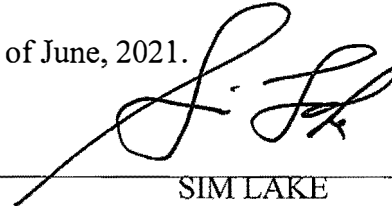
It is further **ORDERED and ADJUDGED** that the proceeds of the sale of 8603 Manhattan Drive, Houston, Texas 77096 shall be applied first to costs of sale, second to fully satisfy the claim of Harris County Taxing Authorities, and third to Yegua Trust's 2007 and 2009 federal tax liabilities set forth in (3) above. Any surplus proceeds should be paid into the Registry of the Court pending a determination of entitlement to the surplus proceeds.

It is further **ORDERED and ADJUDGED** that upon the sale of the property the United States of America shall file an Affidavit setting forth the amount received pursuant to the sale; whether the Claim of the Harris County Taxing Authorities described in ECF 59 and 59-1 has been satisfied and stating the total amount of that Claim; and whether, after satisfaction of Yegua Trust's 2007 and 2009 federal tax liabilities set forth in (3) above, any proceeds of the sale remain.

It is further **ORDERED** that this Court shall retain jurisdiction over this matter for the purpose of disbursing any remaining proceeds from the sale of the property.

THIS IS A FINAL JUDGMENT.

SIGNED at Houston, Texas this 24th day of June, 2021.



SIM LAKE
SENIOR UNITED STATES DISTRICT JUDGE