

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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UNITED STATES OF AMERICA,

Plaintiff,

v.

JUDGMENT

11-cv-341-wmc

ADVANCE AUTO BODY LLC, SHAWN BIERD  
and KATRINA BIERD,

Defendants.

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This action came for consideration before the court with U. S. District Judge William M. Conley presiding. The issues have been considered and a decision has been rendered.

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IT IS ORDERED AND ADJUDGED that final judgment is entered in favor of plaintiff United States of America against defendant Advance Auto Body LLC in the amount of \$118,558.82 and against defendant Shawn Bierd in the amount of \$26,112.12, plus statutory interest accruing since September 3, 2012, until paid.

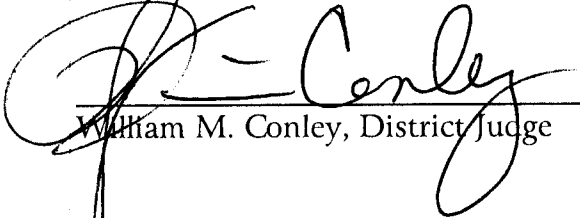
IT IS FURTHER ORDERED AND ADJUDGED that Shawn Bierd, individually and d/b/a Advance Auto Body, and Advance Auto Body LLC, are permanently enjoined from:

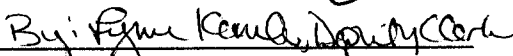
- a. failing to withhold FICA and income taxes, as well as the employer's share of FICA taxes of Advance Auto Body in an appropriate federal depository bank in accordance with federal deposit regulations;
- b. failing to deposit Advance Auto Body FUTA taxes in an appropriate federal depository bank in accordance with federal deposit regulations;
- c. failing to timely file all federal employment and unemployment returns (including Forms 940 and 941) with the Internal Revenue Service;
- d. failing to timely pay all required outstanding liabilities due with each tax return at the time the return is filed; and
- e. making any disbursement or assigning any property from the date of payment of wages until the amounts which are required to be withheld from

the payment of those wages and the employer's share of FICA taxes related to those wages are paid to the Internal Revenue Service.

IT IS FURTHER ORDERED AND ADJUDGED that all claims against defendant Katrina Bierd are DISMISSED with prejudice.

Approved as to form this 29<sup>th</sup> day of April, 2013.

  
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William M. Conley, District Judge

By:   
\_\_\_\_\_  
Peter Oppeneer, Clerk of Court

4-29-2013  
Date