

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

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.) Case No. 3:16-cv-26
)
 AMERICANWAY MANAGEMENT)
 CORPORATION, and)
 JANIS NOWAK,)
)
 Defendants.)
 _____)

ORDER OF CONTEMPT

This matter has come before the Court upon the Motion for Contempt and Order to Show Cause filed by the United States. (Doc. No. 7.) This Court issued a show cause order and held a hearing on this matter on March 10, 2017. Having considered the United States' motion for contempt against defendants AmericanWay Management Corporation and Janis Nowak, defendant Janis Nowak's *pro se* response thereto, and the additional information provided by the United States and Nowak at the show cause hearing, the Court finds that since the Stipulated Injunction was entered on February 5, 2016: AmericanWay has accrued additional federal tax liabilities exceeding \$200,000 and has made no federal tax deposits since May 9, 2016; AmericanWay has failed to timely file all of its employment and unemployment tax returns; and Nowak has continued to pay herself a salary rather than making AmericanWay's federal tax deposits. Based upon these findings, the Court concludes that the motion should be granted and that, as a civil contempt sanction and pursuant to 26 U.S.C. § 7402(a), the Court will appoint a receiver to assume financial control of defendant AmericanWay Management Corporation.

Accordingly, it is hereby **ORDERED** that defendants AmericanWay Management Corporation and Janis Nowak are in civil contempt for disobeying the terms of the Consent Judgment and Stipulated Order of Permanent Injunction. (Doc. No. 6.)

It is **FURTHER ORDERED** that the Clerk shall mail this Order of Contempt to: (1) AmericanWay Management Corporation, 621 Latton Lane, Portage, WI 53901; and (2) Janis Nowak, 758 Waterview Drive, Round Lake Park, IL 60073.

So ordered this 20th day of April, 2017.

/s/

James D. Peterson
United States District Judge