

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
OCALA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No: 5:20-cv-73-JSM-PRL

ADAM L. SACHS, ROBERTA GAIL
HENRY, DANIEL F. SWEIGARD and
LAKE COUNTY TAX COLLECTOR,

Defendants.

ORDER

THIS CAUSE came on for consideration upon the Report and Recommendation submitted by Magistrate Judge Philip R. Lammens (Dkt. 54). The Court notes that neither party filed written objections to the Report and Recommendation and the time for filing such objections has elapsed.

After careful consideration of the Report and Recommendation of the Magistrate Judge in conjunction with an independent examination of the file, the Court is of the opinion that the Magistrate Judge's Report and Recommendation should be adopted, confirmed, and approved in all respects.

ACCORDINGLY, it is therefore, **ORDERED AND ADJUDGED**:

1. The Report and Recommendation (Dkt. 54) of the Magistrate Judge is adopted, confirmed, and approved in all respects and is made a part of this order for all purposes, including appellate review.

2. The United States' Motion for a Final Order on the Writs of Garnishment issued to Charles Schwab & Co., Inc., Fidelity Investments, Fidelity Brokerage Services, Wells Fargo Bank NA, Wells Fargo Advisors Financial Network LLC, National Financial Services LLC, American Century Services, LLC, Bank of America, and JP Morgan Chase (Dkt. 53) is GRANTED as follows:

I. Within five days of the Court's Order:

- A. Wells Fargo Bank NA shall pay the \$13,882.33 held by Wells Fargo in Account Number ending 5001 to the United States.
- B. JP Morgan Chase Bank, NA shall pay the \$15,502.60 held in Checking Account number ending 8955 and the \$11,198.51 held by JP Morgan in Account checking number ending 8502 to the United States. The amounts held in JP Morgan account numbers ending 2859 and 7132 shall not be paid to the United States.
- C. Fidelity Investments shall convert the investments and securities held in Account Number ending 9124 and any other account subject to the writ of garnishment, to cash and distribute the same to the United States.
- D. Charles Schwab & Co., Inc., shall convert the investments and securities held in Account Number ending 7079 subject to the writ of garnishment to cash and distribute the same to the United States. The amounts in Charles Schwab account number ending 1071 shall not be paid to the United States.

E. The amounts held by American Century Services LLC and Bank of America subject to the writs of garnishment shall not be paid to the United States.

II. All payments and cash distributions to the United States shall be made by delivering a check made payable to “United States Department of Justice” and marked with the name of this case, “United States v. Adam Sachs,” Case No. 5:20- CV-00073. Checks shall be mailed to:

If by First Class Mail:

United States Department of Justice
Tax Division
Office of Review/Financial Litigation
P.O. Box 310
Ben Franklin Station
Washington, DC 20044

If by courier or overnight delivery:

United States Department of Justice
Tax Division
Office of Review/Financial
Litigation Room 11501
1275 First Street, NE
Washington, DC 20002

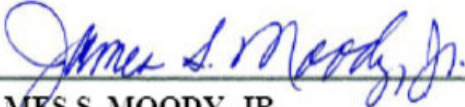
III. The writs of garnishment issued to Wells Fargo, and Wells Fargo Advisors shall automatically terminate after Wells Fargo makes its payment to the United States. The writ of garnishment issued to JP Morgan shall automatically terminate after it makes its payments to the United States. The writs of garnishment issued to Fidelity Investments and Fidelity Brokerage Service shall automatically terminate after Fidelity Investments makes its cash distribution(s) to the United States. The writ of garnishment issued to Charles

Schwab shall automatically terminate after Charles Schwab makes its cash distribution(s) to the United States.

IV. Wells Fargo, JP Morgan, Fidelity Investments and Charles Schwab are not entitled to attorneys' fees, costs or other fees from the amounts paid, or distributed, to United States. No party to this action is entitled to attorney's fees or costs from the United States.

V. The Writs of Garnishment issued to American Century Services, LLC, Bank of America and National Financial Services, LLC are terminated and quashed without prejudice.

DONE and **ORDERED** in Tampa, Florida, this 8th day of April, 2024.



JAMES S. MOODY, JR.
UNITED STATES DISTRICT JUDGE

Copies Furnished To:
Counsel/Parties of Record