

FILED
 5/23/13
 DATE: _____ TIME: _____ am/pm
 By:
 CLERK, FSM SUPREME COURT
 KOSRAE
 TRIAL DIVISION

1 Michael J. Sipos, Esq.
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4 Attorney for Plaintiff
 FSM Social Security Administration

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 6 **IN THE SUPREME COURT OF THE
 FEDERATED STATES OF MICRONESIA
 TRIAL DIVISION - KOSRAE STATE**

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 8 FSM SOCIAL SECURITY) CIVIL CASE No. 2012-2007
 ADMINISTRATION,)
 9 Plaintiff,)
 10 v.)
 11 MARCILYN J. NULUD, individually)
 and d.b.a. J&M CONSTRUCTION)
 12 COMPANY,)
 13 Defendant.)
 14)

15
 16 Plaintiff FSM Social Security Administration, through
 17 counsel, hereby moves the court for entry of a default judgment
 18 against defendant Marcilyn J. Nulud, individually and d.b.a. J&M
 19 Construction Company, under Rule 55(b)(2) of the FSM Supreme
 20 Court's Rules of Civil Procedure.


21 The record in this case shows that defendant's default has
 22 been entered for failure to plead or otherwise defend or appear.
 23 FSM Social Security Administration's claim is for an unpaid tax
 24 assessment which can by computation be made certain, simply by
 25 doing an interest and penalty calculation and adding attorney's

1 fees to the principal amount of the taxes owing, under FSM Civil
2 Rule 55 (b) (2).

3 As shown in the following affidavits, that sum certain is
4 \$3,524.68 through May 6, 2013 with interest accruing thereafter
5 at the 12% statutory rate pursuant to 53 F.S.M.C. 605(4).

6 FSM Social Security Administration therefore requests entry
7 of a default judgment in its favor and against defendant
8 Marcilyn J. Nulud, individually and d.b.a. J&M Construction
9 Company in the amount of \$3,524.68 through May 6, 2013 plus 12%
10 interest accruing thereafter on the unpaid principal tax debt
11 until the date this judgment is entered, with post-judgment
12 interest at the same rate continuing to accrue until the
13 judgment is fully satisfied.

14 DATED: May 14, 2013

15 
16 _____
17 Michael J. Sipos, Esq.
18 Attorney for Plaintiff

19 AFFIDAVIT OF CATHRINE JONAS

20 Cathrine Jonas, being duly sworn, states as follows:


21 1. I am a tax administrative officer with the FSM Social
22 Security Administration. I have personal knowledge of the
23 matters stated in this affidavit and am competent to testify as
24 to those matters.
25

1 2. I am a custodian of the records kept by FSMSSA on
2 delinquent tax accounts. These documents are records of
3 conditions including tax indebtedness, made at or near the time
4 of the occurrence of those conditions, by persons with knowledge
5 of them. They are kept in the ordinary course of FSMSSA's
6 regularly conducted business activity, and it is the customary
7 practice of FSMSSA to keep such records.

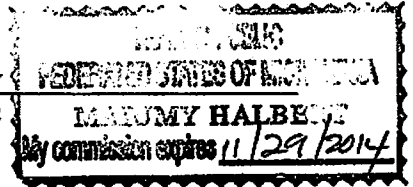
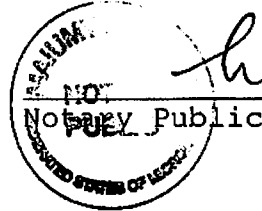
8
9 3. Prior to executing this affidavit, I have carefully
10 reviewed the records regarding the Social Security tax
11 delinquency of the defendant, Marcilyn J. Nulud, individually
12 and d.b.a. J&M Construction Company, in this matter.
13 Calculating interest, costs and fees through May 6, 2013, the
14 total amount owed to FSMSSA by said defendant is \$3,374.68, as
15 set forth on attached updated tax assessment.

16 4. Attached hereto as Exhibit "A" is a true and accurate
17 copy of the May 6, 2013 tax liability statement for this
18 defendant.

19 5. In addition to this amount, our attorney has also
20 charged \$150 for the unbilled time spent preparing these papers
21 and corresponding with our office as further set forth in his
22 affidavit accompanying this motion.

23
24 
25 _____
Cathrine Jonas

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2 Subscribed and sworn to before me this 17th day of May
2013 by the person known to me to be Cathrine Jonas.

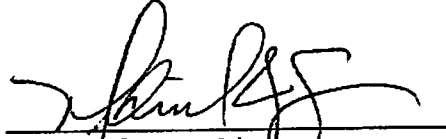


7 AFFIDAVIT OF MICHAEL J. SIPOS

8 Michael J. Sipos, being duly sworn, state as follows:

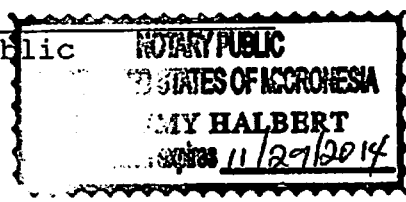
9 I am the attorney for plaintiff in this case, and I have
10 personal knowledge of the matters stated in this affidavit. I
11 have spent a total of 2.75 hours on this case, reviewing the
12 underlying tax debt materials, drafting the summons and
13 complaint, arranging for service of process, corresponding with
14 my client, drafting the default related papers, and preparing
15 affidavits. My hourly rate for legal services to collect tax
16 debts for the FSMSSA is \$100.00 per hour, and I advanced \$25.00
17 for service fees, for a total of \$\$300.00 in fees and costs. As
18 of May 6, 2013 when the attached statement of tax liability was
19 prepared I billed my client for 1.5 hours of time. The value of
20 those fees is therefore included in the tax statement. I am
21 billing my client 1.25 hours of my time for the correspondence
22 required in preparation of these papers and the drafting and
23 exchange of documents prior to filing them. Thus, an additional
24 \$150 needs to be added to the \$3,374.68 shown on the tax
25 statement for a total judgment value of \$3,524.68, with 12%

1 statutory interest on the principal tax balance accruing from
2 May 6, 2013 and thereafter.


Michael J. Sipos

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Subscribed and sworn to before me this 14th day of May 2013
by the person known to me to be Michael J. Sipos.





FSM SOCIAL SECURITY ADMINISTRATION
 P.O. Box L
 Kolonia, Pohnpei FM 96941
 Ph. (691) 320-2706/8 Fax (691) 320-2607
 E-mail: fsmssa@mail.fm

Statement
 of SS TAX LIABILITY
 Due Date: 05/06/2013

Employer ID Number: 11364-07 K

J & M CONSTRUCTION COMPANY
 J&M CONSTRUCTION COMPANY
 P. O. BOX 657
 MALEM KOSRAE STATE FSM 96944

NOTE: Penalty charges of 10% per quarter are assessed for payments made after due date. Interest charges are assessed at a daily rate 0.032877% (or 12% per annum) from due date or from last payment date.
 Post-Judgement Interest charges are assessed at a daily rate of 0.024658% (or 9% per annum) from the judgement date, or from the last payment date.

QTR End:03/31/2006 Filed on: 10/08/2009							
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS	
Due:	150.00	14.53	118.88		145.28	428.69	
Paid:		14.53	35.47			50.00	
Balance Due:	150.00		83.41		145.28	378.69	
Add: Accrued Interest for 94 days,					Plus Accrued Interest Due	4.49	
from 02/01/2013 to 05/06/2013					Last Payment Date: 04/11/2011	Pay off Amount	383.18

QTR End:06/30/2008 Filed on: 10/08/2009						
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS
Due:		2.52	5.78		25.20	33.50
Paid:						0.00
Balance Due:		2.52	5.78		25.20	33.50
Add: Accrued Interest for 1,063 days,					Plus Accrued Interest Due	8.81
from 06/08/2010 to 05/06/2013					Pay off Amount	42.31

QTR End:09/30/2008 Filed on: 10/08/2009						
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS
Due:		30.66	61.08		306.60	398.34
Paid:						0.00
Balance Due:		30.66	61.08		306.60	398.34
Add: Accrued Interest for 1,063 days,					Plus Accrued Interest Due	107.15
from 06/08/2010 to 05/06/2013					Pay off Amount	505.49

QTR End:12/31/2008 Filed on: 10/08/2009						
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS
Due:		49.66	83.59		496.58	629.83
Paid:						0.00
Balance Due:		49.66	83.59		496.58	629.83
Add: Accrued Interest for 1,063 days,					Plus Accrued Interest Due	173.55
from 06/08/2010 to 05/06/2013					Pay off Amount	803.38



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Statement of SS TAX LIABILITY Due Date: 05/06/2013

Employer ID Number: 11364-07 K

J & M CONSTRUCTION COMPANY J&M CONSTRUCTION COMPANY P. O. BOX 657 MALEM KOSRAE STATE FSM 96944

NOTE: Penalty charges of 10% per quarter are accessed for payments made after due date. Interest charges are assessed at a daily rate 0.032877% (or 12% per annum) from due date or from last payment date. Post-Judgement Interest charges are assessed at a daily rate of 0.024658% (or 9% per annum) from the judgement date, or from the last payment date.
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QTR End:03/31/2009 Filed on: 10/08/2009		Supplemental Return					
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS	
Due:		45.28	62.67		452.76	560.71	
Paid:						0.00	
Balance Due:		45.28	62.67		452.76	560.71	
Add: Accrued Interest for 1,063 days, from 06/08/2010 to 05/06/2013				Plus Accrued Interest Due		158.23	
					Pay off Amount		718.94

QTR End:06/30/2009 Filed on: 10/08/2009		Supplemental Return					
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS	
Due:		42.08	46.08		420.81	508.97	
Paid:						0.00	
Balance Due:		42.08	46.08		420.81	508.97	
Add: Accrued Interest for 1,063 days, from 06/08/2010 to 05/06/2013				Plus Accrued Interest Due		147.07	
					Pay off Amount		656.04

QTR End:06/30/2010 Filed on: 07/12/2010							
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS	
Due:		34.21	2.81		1,142.13	1,179.15	
Paid:		34.21	2.81		1,107.93	1,144.95	
Balance Due:					34.20	34.20	
Add: Accrued Interest for 1,004 days, from 08/06/2010 to 05/06/2013				Plus Accrued Interest Due		11.29	
					Last Payment Date: 08/06/2010 Pay off Amount		45.49

QTR End:12/31/2010 Filed on: 01/10/2011							
	Legal Fees	Penalty	Interest	Other	Taxes	TOTALS	
Due:		15.95	0.05		1,116.30	1,132.30	
Paid:					956.81	956.81	
Balance Due:		15.95	0.05		159.49	175.49	
Add: Accrued Interest for 846 days, from 01/11/2011 to 05/06/2013				Plus Accrued Interest Due		44.36	
					Last Payment Date: 01/10/2011 Pay off Amount		219.85



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Statement
 of SS TAX LIABILITY
 Due Date: 05/06/2013

Employer ID Number: 11364-07 K

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NOTE: Penalty charges of 10% per quarter are accessed for payments made after due date. Interest charges are assessed at a daily rate 0.032877% (or 12% per annum) from due date or from last payment date.
 Post-Judgement Interest charges are assessed at a daily rate of 0.024658% (or 9% per annum) from the judgement date, or from the last payment date.

Employer Total							
	Legal Fees	Penalty	Interest	Other	Judgment	Taxes	TOTALS
Due:	150.00	234.89	380.94			4,105.66	4,871.49
Paid:		48.74	38.28			2,064.74	2,151.76
Balance:	150.00	186.15	342.66			2,040.92	2,719.73
					Plus Accrued Interest Due		654.95
					Pay off Amount		3,374.68

Prepared by: David Loyola Date: 05/06/13
 Branch: HQ

Grand Totals				
	Legal Fees	Penalty	Interest	Other
Due:	150.00	234.89	380.94	
Paid:		48.74	38.28	
Balance:	150.00	186.15	342.66	
	Judgment	Taxes		TOTALS
Due:		4,105.66		4,871.49
Paid:		2,064.74		2,151.76
Balance:		2,040.92		2,719.73
		Plus Accrued Interest Due		654.95
		Pay off Amount		3,374.68