ELEVATIONS CREDIT UNION

## HON. ED PERLMUTTER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Mr. PERLMUTTER. Mr. Speaker, I rise today to recognize Elevations Credit Union as a recipient of the 2014 Malcolm Baldrige National Quality Award. This award is the nation's highest Presidential honor recognizing excellence in innovation, improvement, and visionary leadership.

Elevations, based in Boulder, Colorado, is one of only four organizations in the U.S. to receive the honor this year. Even more impressive, Elevations is the first credit union ever to win this prestigious award.

Established in 1952, Elevations is one of the largest and most successful credit unions providing a wide range of exceptional financial products and services. Along with banking services, Elevations connects with its community by providing grants and giving programs, supporting educational opportunities, delivering affordable housing in the Colorado area, and protecting the environment. Since 1999, they have been recognized as one of Boulder County's top financial institution, underscoring their commitment to the community.

Mr. Speaker, it is my privilege to congratulate Elevations Credit Union for their accomplishment as a 2014 Malcolm Baldrige National Quality Award recipient and commend them for their dedication to providing extraordinary services to Colorado.

RECOGNIZING OSAN CITY'S EFFORTS TO HONOR THE U.S. SOLDIERS OF TASK FORCE SMITH

# HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Mr. RANGEL. Mr. Speaker, I am proud to recognize the continuous efforts of The City of Osan in South Korea, to honor the men of Task Force Smith, the first American unit to engage North Korean troops in July of 1950, following the immediate outbreak of the Korean War on June 25, 1950. As an artillery operations specialist in the all-black 503rd Field Artillery Battalion in the 2nd Infantry Division, I arrived in Pusan, South Korea, in August of 1950, shortly after Task Force Smith valiantly held back the North Korean assault and made it possible for my unit to eventually begin moving north as the U.N. Forces advanced deep into North Korea.

The City of Osan, Kyung-gi Province and the Korean Government, with the help of former U.S. Congressman Jay Kim, are planning to construct a memorial park at the site of the Battle of Osan to honor the troops of Task Force Smith and all the other forces from the participating U.N. nations that fought to protect South Korea from the communist invasion.

The Task Force Smith Memorial Park will encompass some twelve acres along the road where a hastily organized force of 540 Americans dug in on July 5, 1950 to slow the advance by a larger, better equipped force of North Korean tanks and infantry. Some 181

Task Force members were killed, wounded, taken prisoner or counted missing in action, but they were able to delay the North Korean advance while other U.S. and Korean units prepared defensive positions. The Memorial Park will include walking paths, historical markers, statues, pavilions and 540 pine trees, one planted for each of the soldiers of Task Force Smith.

This past July 3, former Congressman Jay Kim, his wife, Jennifer Ahn, along with four Task Force Smith veterans and their family members traveled to Korea to participate in the 59th annual ceremony to commemorate the U.N. Forces First Battle Memorial. Those in attendance were: John H Sanchez (52nd) from Waukesha, WI, William C Coe (B co) from Cohoes, NY and daughter Suann M. Ingle, Norman Matthews (C co) from Dexter, MN and his wife Lindy Matthews, Charles Fronapfel (MED co, POW) from Lakewood, CO and son Lee Charles Fronapfel, and Lisa Gay Sholl in honor of her father, Norman Fosness (B co) of Fargo, ND.

According to Osan City, the museum was built in 2013 to remember and honor the brave soldiers of Task Force Smith. Now they want to expand and include a memorial park to provide a place for Korean children to learn and carry forward this special memory and a special appreciation of the friendship between the United States and the Republic of Korea.

Osan is an especially important place to remember the sacrifice and dedication of our American troops. At this site some 540 young Americans, ill-prepared and ill-equipped, were thrown into battle against tremendous odds on behalf of a people and a nation they barely knew.

The relationship between our two countries is a precious one that will continue to grow. It is amazing that after all these decades, Korea and the Korean people have never stopped thanking us. Korea will always have a place in my heart as it does in the hearts of all U.S. veterans who have served then and those who serve now.

HONORING NATIONAL ACADEMY OF ENGINEERING ON ITS 50TH ANNIVERSARY

## HON. RUSH HOLT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Mr. HOLT. Mr. Speaker, I rise today to celebrate the 50th Anniversary of the founding of the National Academy of Engineering.

The NAE was founded in 1964 and immediately made its mark. It was soon advising NASA how to organize the design and operation of the Space Shuttle, where the NAE provided guidelines for technology and operations that help launch the craft into space.

The NAE's record of accomplishments continued in the 1970s. In a study commissioned by the Port Authority of New York, the NAE came up with some of the first solutions for airport noise, which continue to benefit all of us even to this day.

In 1973, the NAE helped warn us of the effects of ultraviolet radiation from the sun.

In 1974, the Academy provided us with some of the first important scholarship on the adverse health effects of air pollution, and the costs and benefits of controlling auto emissions.

In the years and decades that followed, the National Academy of Engineering continued to pioneer new solutions to some of our nation's most pressing problems. Nothing highlights this better than the instrumental role NAE played in drafting the landmark report, Rising Above the Gathering Storm. This 2007 report described a nation at risk of falling behind our competitors: not educating our children in science, technology, engineering, and mathematics; not inventing at the same pace as other nations; and not producing new jobs in high-technology fields. The report was a call to action, and while its vision still needs to be fulfilled, it captured the attention of scientists, economists, think tank experts, government officials, and lawmakers. Led by Norm Augustine, the Chair of the NAE Council, the message of that report remains a compelling call for Congress to recognize how science and engineering can move us toward economic security.

And so, Mr. Speaker, I urge Members to join me in celebrating the National Academy of Engineering, its accomplishments, and to congratulate them on 50 years of service to the nation.

# $\begin{array}{c} {\tt PASSING~OF~MAYOR~MARION} \\ {\tt BARRY} \end{array}$

### HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Ms. LEE of California. Mr. Speaker, I rise in remembrance of Mayor Marion Barry, and my heart and prayers go out to his family, friends, and to the entire city of Washington, D.C.

Mayor Barry was truly Washington's "Mayor for Life." He devoted his life to social justice and equality and bettering the lives of Washington D.C.'s residents.

I had the honor of knowing and working with Mayor Barry for many years, as a Member of Congress and as a congressional staffer for Congressman Ron Dellums.

Mayor Barry was born in Itta Bena, Mississippi and would go on to be the first chairman of the Student Nonviolent Coordinating Committee.

As SNCC Chairman, he played a critical role in organizing the grassroots efforts that would make the Civil Rights Movement a success.

Later, as a Councilman and Mayor of Washington, D.C., he continued to be a tireless champion for equality and justice.

Mayor Barry will be greatly missed by all and his absence will be felt by many here in Washington, D.C.

LEGISLATIVE HISTORY ON PAS-SAGE OF MINIMUM WAGE DELAY AFFECTING AMERICAN SAMOA

### HON. ENI F.H. FALEOMAVAEGA

OF AMERICAN SAMOA

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Mr. FALEOMAVAEGA. Mr. Speaker, I rise today to include, for historical purposes, information about the passage of a minimum wage delay in 2010 affecting American Samoa.

[Press Release, Sep. 27, 2010]

FALEOMAVAEGA THANKS SENATOR DEMINT FOR ALLOWING MINIMUM WAGE DELAY TO MOVE FORWARD BY UNANIMOUS CONSENT

Congressman Faleomavaega announced today that he is thanking U.S. Senator Jim DeMint for agreeing to allow H.R. 3940, which includes minimum wage delays for American Samoa and CNMI, to move forward by Unanimous Consent (UC).

H.R. 3940 was originally introduced in the House by Congresswoman Madeleine Bordallo and cosponsored by the Delegates to clarify the authority of the Secretary of the Interior to extend grants and other assistance to facilitate political status public education programs for the peoples of the non-self-governing territories of the United States. It was modified in the Senate to include language to delay minimum wage increases in American Samoa and the Componwealth of the Northern Mariana Islands

"As I explained in my press release of August 6, 2010, H.R. 3940 was modified and hotlined in the Senate. The hot-lining process is an informal term to describe the procedure whereby the Leaders inform Senators of their respective party caucus about changes to the floor schedule and/or proposed business. Part of the hotline is also to inform Senators of any unanimous consent (UC) requests the Leaders intend to eventually make on the floor. It is a way of clearing legislation by all Senators so that it can actually move to the floor and be called up, read for a third time, and passed by UC."

"H.R. 3940 cleared the hot-line process for the Democrats. But, the Republicans did not have time to review the bill before Congress went out of session for the August recess. When Congress returned in September, a hold was placed on H.R. 3940 by two Republican Senators. One Republican lifted his hold and the other, U.S. Senator Jim DeMint of S.C., kept his hold in place."

"Since September 20, 2010, my office has been in direct contact with Senator DeMint's office and by the early morning of Tuesday, September 21, 2010, Senator DeMint's office informed my office that they'd be happy to let our minimum wage provision pass separately," Faleomavaega said. "I did not anthis publicly because Senator nounce DeMint's office informed my office that the Guam provisions were a non-starter for them and, in fairness to Ms. Bordallo, I wanted to give her every opportunity to work out her provisions without bringing media attention to the issue.'

"Given the sensitivities surrounding the minimum wage issue for both Republicans and Democrats, I also did not want to jeopardize the outcome for American Samoa. In fairness to Senator DeMint, he also has every reason to seek federal minimum wage delays in South Carolina because he represents rural communities that are also struggling to survive. But I am deeply appreciative that he stood by American Samoa in our time of need and he has my personal assurances that I will stand with the people of South Carolina should he ever need my help and if I'm ever in a position to help him."

"I also want to personally thank Senator Jeff Bingaman, Chairman of the Senate Committee on Energy and Natural Resources, and Senator Lisa Murkowski, Ranking Member. As a result of their leadership and commitment to this process, they have hopefully given the American Samoa Government the time it needs to put together a plan of action to diversify its economy."

"Finally, I thank Governor Togiola for his attempts to help. Although Senator DeMint had already informed my office that he would let the minimum wage provisions pass separately, I know Governor Togiola had his heart in the right place by also reaching out to Senator DeMint."

"Tomorrow, H.R. 3940 will be hot-lined again and, hopefully, this time we will clear all holds and delay the next scheduled increases by September 30, 2010. While I have mixed emotions about this because I want our workers to continue to be paid fair wages, I am thankful that our workers have received a \$1.50 per hour increase since minimum wage increases were mandated in 2007. As our economy stabilizes and ASG diversifies, I am hopeful that we will revisit this issue in 2012."

"Again, I thank all those who have been involved and I am also pleased that Congresswoman Bordallo was able to work the compromises she needed for Guam. She and Senator DeMint's office reached their agreement this evening and Senator DeMint informed our offices accordingly. This is why we are able to now speak publicly and inform our constituencies that Senator DeMint has now released his hold and is allowing H.R. 3940, as revised, to move forward by U.C."

However, we still must clear the hot-line process again but I remain hopeful that this will happen before September 30, 2010," Faleomavaega concluded.

#### [Press Release, Sep. 28, 2010] SENATE PASSES MINIMUM WAGE DELAY BY UNANIMOUS CONSENT

Congressman Faleomavaega announced today that he is thanking U.S. Senate Majority Leader Harry Reid, Senator Jim DeMint (R-SC), Senator Tom Coburn (R-SC), Senator John McCain (R-AZ), Senator Jeff Bingaman (D-NM) and Senator Lisa Murkowski (R-AK) for the support and assistance they provided his office in passing H.R. 3940 which includes a Sense of Congress regarding political status education in Guam and language to delay minimum wage increases in American Samoa and the Commonwealth of the Northern Mariana Islands (CNMI) until such time as these economies can be stabilized.

The language delays minimum wage in American Samoa in 2010 and 2011, and in CNMI in 2011. "Because H.R. 3940 was modified by the Senate, it must now come back to the House for consideration and final passage, hopefully by voice vote," Faleomavaega said.

"By way of separate letters, both Congressman Sablan and I have made our House leadership aware of this legislation and have asked for Speaker Pelosi, Leader Hoyer, Chairman Miller of the Education and Labor Committee, and Chairman Rahall of the Natural Resources Committee to schedule action on H.R. 3940 before Congress adjourns and before the next scheduled minimum wage increase is due to go into effect in American Samoa on September 30, 2010."

"Successfully passing this legislation in the Senate has been a long and difficult journey with many twists and turns along the way and it took the cooperation of both parties to get this done. Senator DeMint and Senator Coburn both expressed concerns and placed holds because they, too, have legitimate concerns about the economies of their districts and, in fairness, also want to seek minimum wage delays in the rural communities that they represent."

"I fully understand their concerns and my heart is also with their people. Both Senators have my assurance that I will help them in any way I can, now or later, if I am ever in a position to do so. Since September 20, 2010, my office has been in direct contact with Senator DeMint's office explaining American Samoa's unique situation. By Tuesday morning, September 21, 2010, Senator DeMint's office informed my office that they'd be happy to let our minimum wage

provision pass separately. However, because Senator DeMint's office informed my office that the Guam provision was a non-starter for them, I did not announce Senator DeMint's decision at that time. In fairness to Ms. Bordallo, I wanted to give her every opportunity to work out her provisions without bringing media attention to the issue."

"Yesterday, Senator DeMint and Guam worked out their differences and last night I issued a release publicly thanking Senator DeMint for releasing his hold. Today, Senator Coburn placed a hold. After discussions with my office, he agreed to release his hold and I want to thank him and also Senator McCain's office for weighing in on our behalf."

#### [Press Release, Sep. 29, 2010]

HOUSE PASSES MINIMUM WAGE DELAY FOR AMERICAN SAMOA ON ANNIVERSARY OF TSU-NAMI; H.R. 3940 NOW AWAITING PRESIDENT'S SIGNATURE

Congressman Faleomavaega announced today that the House overwhelmingly passed by a vote of 386 to 5 the Senate's revised version of H.R. 3940 which includes language to delay minimum wage increases in American Samoa for 2010 and 2011, and in the Commonwealth of the Northern Mariana Islands (CNMI) for 2011. The bill passed the Senate last night by Unanimous Consent (UC) and is now awaiting the President's signature.

"First and foremost, I want to thank the people of American Samoa, especially on this day when we pause to remember those we lost as a result of the massive tsunami that struck our islands last year on this very day," Faleomavaega said. "While I wish I did not have to speak of other matters on this somber occasion, the reality is one day after American Samoa was struck by a tsunami, Chicken of the Sea closed its operations in the Territory, displacing over 2,000 workers whose jobs were outsourced to Thailand where workers are paid \$0.75 cents and less per hour to clean fish."

"Given that more than 74% of American Samoa's private-sector workforce has been almost entirely dependent on the tuna fishing and processing industries for more than 50-years and considering that more than 80% of our private-sector economy has hinged, directly or indirectly, on the operations of only two tuna processors, Chicken of the Sea and StarKist, Chicken of the Sea's closure was devastating, especially in the aftermath of a tsunami from which we have not fully recovered."

"With Chicken of the Sea's closure and increased competition from Thailand, American Samoa's economy has not been able to absorb the rapid minimum wage increases mandated by federal law. While I supported a one-time increase of \$0.50 cents per hour, I urged my colleagues to consider American Samoa's remote location and the single-industry status of our economy before mandating further increases."

"At my request, Congress directed the U.S. Department of Labor to conduct a study regarding the impact of past, present and future minimum wage increases on the economies of American Samoa and CNMI. When the DOL released its report, Congress mandated that a new study be conducted by the GAO. The GAO released its report in April 2010 at which time Congress agreed to take action."

"However, legislation to delay minimum wage has been stalled and I am fully aware that Republicans who represent rural communities face similar challenges as us. But I am deeply appreciative that many Republicans chose to stand with American Samoa in our time of need"

"Because American Samoa does not have a vote on the House floor and has no representation in the Senate, it has always been my policy to work with both parties in goodfaith, and I am grateful that both parties have stood with the people of American Samoa when we needed them most."

"Once more, I thank Senator DeMint of S.C., Senator Tom Coburn of Oklahoma, and Senator John McCain of Arizona who lifted their holds in the Senate and lent their support. Without their support, this legislation would not have moved forward."

"I also thank Senate Majority Leader Harry Reid who made this legislation one of his highest priorities yesterday. As a result of his leadership and once the Republicans cleared their holds, Senator Reid made certain that H.R. 3940 was brought to the Senate floor for UC."

"Today, the House also acted quickly and I thank Majority Leader Steny Hoyer for making this happen. He and his staff got H.R. 3940 placed on the suspensions calendar and supported us every step of the way, and somewhere in the middle of it all, Majority Leader found the time to personally call and let me know he was able to get this done."

"I also want to thank Republican Leader John Boehner who also agreed to place H.R. 3940 on the suspension calendar. In this political climate, Republican Leader Boehner could have opposed and objected, but he did not. Instead, he supported the people of American Samoa, and I am grateful for his support."

"I also want to personally thank Republican Congressman Doc Hastings who serves as the Ranking Member of the House Committee on Natural Resources and Ranking Member John Kline of the House Committee on Education and Labor. Both agreed to let H.R. 3940 move to the House Floor, although they had every right to hold it since the bill only arrived late last night from the Senate"

"I also thank Congressman Jeff Flake (R-AZ). Congressman Flake and I serve together on the Natural Resources Committee and the Committee on Foreign Affairs. Congressman Flake is personally acquainted with the needs of the Territories, and he worked side-by-side with me to see this through, and I appreciate his support and friendship."

"I also thank Speaker Pelosi and Chairman George Miller of the House Committee on Education. Their support was critical. Without them, this legislation would have failed. On behalf of the people of American Samoa, I thank them for their help."

"Finally, I thank Congresswoman Madeleine Bordallo and Congresswoman Donna Christensen. They have been with me from the very beginning of this long and difficult journey and their support has been unwavering. They are true friends."

"I appreciate both the House and Senate which have come together to get this done. I have every confidence that President Obama will sign this into law and I hope that the American Samoa Government will now use these delays to begin the serious process of diversifying our economy. I also hope that by 2012 our economy will be able to sustain another increase so that our workers can continue to be paid wages comparable with the increases in the cost of living."

"Again, I thank everyone who has been involved in this process including staff from the Senate and House. Once more, my heart goes out to the victims of last year's tsunami and my prayers are joined with yours," Faleomavaega concluded.

[Press Release, Sep. 30, 2010]
PRESIDENT OBAMA SIGNS MINIMUM WAGE
DELAY INTO LAW

Congressman Faleomavaega announced today that President Obama signed H.R. 3940 into law. As a result, minimum wage in-

creases in American Samoa will be delayed for 2010 and 2011. The issue of future increases will be revisited in 2012 based on the findings of a GAO study to be completed by 2011.

"In previous press releases and on behalf of the people of American Samoa, I have publicly thanked Senator Jeff Bingaman (D-NM), Senator Lisa Murkowski (R-AK), Senator Daniel K. Inouye (D-HI), Senator Jim DeMint (R-SC), Senator Tom Coburn (R-OK), Senator John McCain (R-AZ), Senate Majority Leader Harry Reid (D-NV), Speaker Nancy Pelosi (D-CA), House Majority Leader Steny Hoyer (D-MD), House Republican Leader John Boehner (R-OH), Chairman George Miller (D-CA) and Ranking Member John Kline (R-MN) of the House Committee on Education, Chairman Nick Rahall (D-WV) and Ranking Member Doc Hastings (R-WA) of the House Committee on Natural Resources, Congressman Jeff Flake (R-AZ), Congresswoman Madeleine Bordallo (D-GU), and Congresswoman Donna Christensen (D-VI) for their leadership and support on the successful passage of H.R. Faleomavaega said. "Without the support of these key leaders, we would not have been able to pass this legislation which is necessary for stabilizing our economy.

"Without the prayers of our people, I also do not believe this legislation would have passed the House or Senate. The Senate passed the bill by Unanimous Consent (UC). The House passed H.R. 3940 by a vote of 386 to 5. The overwhelming support we received from both Republicans and Democrats in the House and Senate is a testament to the prayers of our people, and I could not help but note that the final vote took place on the one-year anniversary of the tsunami that claimed the lives of those we loved."

"The final vote was the final vote before Congress went out of session. There is no doubt in my mind that God has heard and answered our prayers."

"At this time, I want to thank House and Senate staff who worked behind the scenes to make this happen including Terry Lierman, Barry Jackson, Steve Stombres, Jody Calemine, Barrett Karr, Todd Young, Anne Thorsen, Al Stayman, Isaac Edwards, Bob Greenawalt, Bret Bernhardt, Marie Blanco, Jim Zoia, Nick Matiella, Clay Lightfoot, Kimberly Wallner, Ed Corrigan, Jed Bullock, Matthew Hermann, John Whitt, Alexis Covey-Brandt, Austin Burnes, Bob Schwalbach, Brian Modeste, Nikki Bullock, Colleen Gilbert, Bonnie Bruce, as well as my personal office staff and many others.

"Finally, I thank President Obama for signing this bill today, and I appreciate the support that Nik Pula, Director of the Office of Insular Affairs at the U.S. Department of the Interior, provided in making White House staff aware that the bill was coming over from the U.S. House of Representatives for signature. I also thank Alejandro Perez at the White House for working closely with my office to bring this to the attention of the President so that our deadline for signature would be met."

"Also, I would be remiss if I did not thank StarKist. I especially want to thank Chairman Kim Jae-chul of the Dongwon Group for his patience and support throughout this long and difficult process. As owner of StarKist, he could've moved his operations elsewhere, but he has not, and I thank him for his commitment to the people of American Samoa."

"I also thank and appreciate Mr. Don Binotto, President and CEO of StarKist. I know that Don's heart is with our people and he is proven over and over again that he is doing everything he can to keep StarKist in American Samoa. Mr. Binotto and Chairman Kim have my personal assurances that I will continue to stand with StarKist and do all I can to level the playing field so that we can maximize and protect the jobs of our local cannery workers who cannot fairly compete against workers that are paid \$0.75 cents and less per hour in Thailand."

"Once more, I thank our people, the Governor and also the American Samoa Legislature, and everyone who has been a part of this important effort," Faleomavaega concluded

IRS PROTECTS FAMOUS DEBTORS

## HON. JOHN J. DUNCAN, JR.

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES Wednesday, December 3, 2014

Mr. DUNCAN of Tennessee. Mr. Speaker, my chief of staff, Bob Griffitts, received an email from a constituent, Mr. Joe Steuer, regarding Rev. Al Sharpton and his tax debt. I would like for my colleagues and other readers of the RECORD to read this email and one of the news stories about Mr. Sharpton, published in the November 19, 2014, edition of the Long Island, New York, newspaper

more detail.

Mr. Sharpton has a national television program, which gives him more respect than many people feel he deserves. Most people with tax debt would not be given as much leniency as the IRS is giving Sharpton.

Newsday, that explains his tax situation in

From: Joe Steuer

Sent: Friday, November 21, 2014 11:47 AM To: Griffitts. Bob

Subject: Al the Elite Sharpton & Taxes BOB, the tax issue regarding Rev. Al Sharpton strikes a nerve with me personally as a few years ago I was contacted by the IRS. I had not filed or paid taxes for 1 year, an oversight on my part none-the-less I was wrong, admitted my mistake and paid the back taxes, interest and penalties. I did ask the IRS employee at the start of the investigation for consideration as I have never had any issue with the IRS ever. The request for consideration fell on deaf ears.

Thusly, my reaction to high profile individuals like Rev. Sharpton is one of disdain which appears to me to be class warfare, the elites vs. the people.

What efforts are being made to represent the people as well as holding the "elites" to the same standards that the rest of live by?

For your information, I am going to write to MSNBC and ask how they condone this blatant disregard of the law? If I do happen to receive a response I will pass it along to your office.

I do look forward to receiving a response from Congressman Duncan.

JOE STEUER.

[From Newsday, Nov. 19, 2014] SHARPTON SAYS HE'S WORKING OUT TAX-DEBT ISSUES

(By Anthony M. DeStefano)

The Rev. Al Sharpton, responding to new stories about his tangled finances, acknowledged Wednesday that he and his civil rights organization still owe back taxes and significant penalties but asserted that both were up-to-date in paying their "current" taxes. Seeking to put a positive spin on the issues, Sharpton said he and his National Action Network have worked out installment payment plans to wipe out the tax debt.

Sharpton said that the National Action Network owes about \$400,000 in what were unpaid payroll taxes and an additional