

1 Based on the Stipulation to reduce FBAR penalty to judgment, and for
2 good cause appearing:

3 **IT ORDERED** that Fariba Cohen is liable to the United States for the
4 full amount of the assessed FBAR penalty of \$1,549,849.00 under 31 U.S.C.
5 § 5321 for the year 2008, plus the late payment penalty and interest
6 pursuant to 31 U.S.C. § 3717 that continue to accrue from the date of
7 assessment on March 5, 2015. Post-judgment interest shall accrue as allowed
8 by law pursuant to 28 U.S.C. § 1961. The late payment penalty pursuant to
9 31 U.S.C. § 3717 continues to accrue post-judgment. Entry of judgment shall
10 resolve all issues in the case.

11 **IT IS FURTHER ORDERED** that as of February 3, 2022, the balance
12 due was \$2,300,952.54, consisting of the FBAR penalty of \$1,549,849, failure
13 to pay penalty of \$643,803.03, and interest of \$107,300.51. Interest and
14 penalties continue to accrue.

15 **IT IS FURTHER ORDERED** that if Fariba Cohen pays the United
16 States the Settlement Amount in full as described below, on or before
17 January 31, 2024, the United States will file and record a satisfaction of
18 judgment. The Settlement Amount equals 60% of the assessed FBAR
19 penalty, which is \$929,909 ($\$1,549,849 \times 60\%$) (the “Settled FBAR Penalty”)
20 plus statutory penalties and interest as set forth above that have accrued on
21 that amount from the date of assessment, or will accrue on the Settled FBAR
22 Penalty to the date of full payment of the Settled FBAR Penalty (collectively,
23 the “Settlement Amount”).

24 **IT IS FURTHER ORDERED** that the United States shall not seek to
25 enforce the entered judgment during the settlement period, which shall be
26 from the date of entry of judgment to January 31, 2024. However, an
27 abstract of judgment may be recorded by the United States.
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1 **IT IS FURTHER ORDERED** that payment(s) shall be made by
2 cashier's check made payable to the United States Treasury and delivered to:

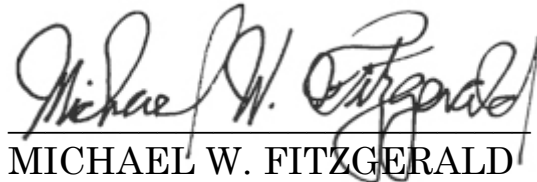
3 AUSA Gavin Greene
4 Federal Building
5 300 N. Los Angeles Street, Room 7211
6 Los Angeles, California 90012

7 **IT IS FURTHER ORDERED** that the parties will bear their own
8 costs and expenses, including any attorney fees.

9 **IT IS FURTHER ORDERED** that the final pretrial conference and
10 trial dates are VACATED.

11 **IT IS SO ORDERED.**

12 Dated: April 6, 2022



13 MICHAEL W. FITZGERALD
14 United States District Judge
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