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9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION

12 FIRST AMERICAN TITLE  
INSURANCE COMPANY,

13 Plaintiff,

14 v.

15 UNITED STATES OF AMERICA,  
16 Defendant.  
17

Case No. CV 19-1490-GW-MAAx

**FINAL JUDGMENT AND ORDER OF  
DISTRIBUTION**

18 Based upon the stipulation between Shapoor Ashorzadeh, Claimant, State of  
19 California Franchise Tax Board (FTB), Claimant, and United States of America (United  
20 States), Claimant, and for good cause shown, the Court makes the following findings:

21 1. This is an interpleader case involving surplus funds resulting from the non-  
22 judicial sale of real property located at 6422 Lindley Avenue in Reseda, California  
23 (Property).

24 2. First American Title Insurance Company (First American) brought this  
25 action in the Superior Court of the State of California for the County of Los Angeles,  
26 Case No. 18VECP00025, on October 24, 2018 (State Court Action).  
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1           3.     On February 28, 2019, the United States timely removed the State Court  
2 Action to this Court, under 28 U.S.C. § 1444.

3           4.     The Government states that all appropriate notices were provided  
4 regarding the removal of the State Action to this Court.

5           5.     The subject Property was sold in a non-judicial foreclosure sale on May  
6 18, 2017.

7           6.     The total sale price of the Property was \$410,000.

8           7.     Counsel for First American has represented to the undersigned counsel for  
9 the United States that all appropriate notices were provided regarding the sale of the  
10 Property and the initiation of the current proceeding.

11          8.     After payment of the amounts specified in Cal. Civ. Code § 2924(k)(a)(1)-  
12 (2), First American states in the Petition that there were surplus proceeds in the amount  
13 of \$264,512.67.

14          9.     As stated in the Petition filed by First American in State Court, from the  
15 \$264,512.67, the following amounts have been deducted:

16           a. Claims paid by trustee:	\$       0.00
17           b. Trustee fees and expenses:	\$  8,006.33
18           c. Filing fee:	\$  435.00
19                   Total remaining balance:	\$256,071.34

20          10.    On February 14, 2019, First American received a discharge from further  
21 participation in the State Court Action.

22          11.    On February 22, 2019, First American deposited an amount of  
23 \$257,815.10 with the Clerk of the Superior Court of the State of California for the  
24 County of Los Angeles.

25          12.    First American states that its attorney's fees have already been deducted  
26 from the surplus funds.

27          13.    First American does not claim an interest in the interpleaded funds.  
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1           14. On December 14, 2018, the FTB filed a claim to the surplus funds in the  
2 State Court Action.

3           15. The United States claims an interest in the surplus funds by reason of its  
4 notice of federal tax lien filed on December 1, 2016, for unpaid income taxes owed by  
5 Shapoor Ashorzadeh for the 2009 through 2012 tax years, and its notice of federal tax  
6 lien filed on January 7, 2019, for unpaid income taxes owed by Shapoor Ashorzadeh for  
7 the 2013 and 2014 tax years.

8           16. The outstanding balance of the Government's claim as of October 11, 2019  
9 is \$55,475.73.

10          17. Shapoor Ashorzadeh also claims an interest in the surplus proceeds as the  
11 Trustor under the foreclosed Deed of Trust.

12          18. No other claimant has appeared in subject action.

13          19. The parties have stipulated to the following distribution of the interpleaded  
14 funds:

15               a. To the United States of America: \$55,475.73;

16               b. To the FTB: \$21,104.93, as of August 16, 2019, with additional  
17 interest and penalties continuing to accrue at the rate of \$2.41 per day until the balance  
18 is paid in full; and

19               c. To Shapoor Ashorzadeh: The remainder amount.

20          20. The payments shall be made as follows:

21               a. Regarding the claim of the United States of America, the check shall  
22 be made payable to the "United States Treasury" and mailed to Najah J. Shariff,  
23 Assistant United States Attorney, United States Attorney's Office, 300 N. Los Angeles  
24 Street, Suite 7211, Los Angeles, California 90012.

25               b. Regarding the claim of the FTB, the check shall be made payable to  
26 the "Franchise Tax Board" and mailed to Franchise Tax Board C/O Carissa Lynch,  
27 Litigation Bureau, P.O. Box 1720, MS A-260, Rancho Cordova, CA 95741-1720.  
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1 c. Regarding the claim of Shapoor Ashorzadeh, the check shall be  
2 made payable to “Shapoor Ashorzadeh” and mailed to Shapoor Ashorzadeh, P.O. Box  
3 554, Van Nuys, California 91408.

4 21. The parties have stipulated that no outstanding issues in this litigation  
5 remain between the parties to this stipulation and the parties agree that judgment should  
6 be entered in accordance with this stipulation.

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8 Based on the foregoing, IT IS ORDERED THAT:

9 A. The Clerk of the Superior Court of California for the County of Los  
10 Angeles is directed to distribute the interpleaded funds as follows:

11 a. To the United States of America: \$55,475.73.

12 b. To the FTB: \$21,104.93, as of August 16, 2019, with additional  
13 interest and penalties continuing to accrue at the rate of \$2.41 per day until  
14 the balance is paid in full; and

15 c. To Shapoor Ashorzadeh: The remainder amount.

16 B. The payments shall be made as follows:

17 a. Regarding the claim of the United States of America, the check shall  
18 be made payable to the “United States Treasury” and mailed to Najah J.  
19 Shariff, Assistant United States Attorney, United States Attorney’s Office,  
20 300 N. Los Angeles Street, Suite 7211, Los Angeles, California 90012.

21 b. Regarding the claim of the FTB, the check shall be made payable to  
22 the “Franchise Tax Board” and mailed to Franchise Tax Board C/O Carissa  
23 Lynch, Litigation Bureau, P.O. Box 1720, MS A-260, Rancho Cordova,  
24 CA 95741-1720.

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1 c. Regarding the claim of Shapoor Ashorzadeh, the check shall be  
2 made payable to "Shapoor Ashorzadeh" and mailed to Shapoor  
3 Ashorzadeh, P.O. Box 554, Van Nuys, California 91408.  
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5 C. This order constitutes the final judgment of the Court.  
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7 IT IS SO ORDERED.

8 DATE: October 7, 2019



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10 HON. GEORGE H. WU  
11 UNITED STATES DISTRICT JUDGE  
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