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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	Case No. SACV 13-01093- JLS(RNBx)
Plaintiff,)	
vs.)	JUDGMENT REDUCING TAX
ROBERT C. WADE., ET. AL.)	ASSESSMENTS TO JUDGMENT
Defendants.)	

Based on the stipulation between plaintiff United States of America and defendants Wade Landscape, Inc., and Robert Wade, Inc., and the previous stipulation entered into between the United States of America and defendants Robert C. Wade (now deceased) and Susan L. Wade on April 24, 2014, and for good cause appearing herein:

IT IS ORDERED, ADJUDGED, AND DECREED THAT:

**FIRST CAUSE OF ACTION: REDUCE FEDERAL TAX ASSESSMENTS TO
JUDGMENT AGAINST WADE LANDSCAPE, INC.**

1. In its first cause of action, the United States seeks to reduce to judgment the following federal tax assessments against defendant Wade Landscape, Inc.:

Tax Period	Tax Type	Date of Assessment	Tax Assessed	Type¹
12/31/2000	Employment Taxes (Form 941)	6/13/2005	\$6,670.36 \$1,500.83 \$1,000.54 \$1,667.59 \$2,286.61	T FTF FTD ² FTP INT
3/31/2003	Employment Taxes (Form 941)	8/4/2003 6/13/2005	\$8,203.08 \$1,104.40 \$147.25 \$90.40 \$390.12	T FTD FTP INT T
6/30/2003	Employment Taxes (Form 941)	9/29/2003	\$9,374.62 \$714.25 \$47.62 \$39.38	T FTD FTP INT
9/30/2005	Employment Taxes (Form 941)	2/27/2006	\$8,103.39 \$53.99 \$12.00 \$15.09	T FTF FTP INT
12/31/2003	Unemployment Taxes (Form 940)	2/13/2006	\$720.55 \$83.86	T I
12/31/2004	Unemployment	4/23/2007	\$1,683.81 \$168.38	T FTF

¹ Key: T= Tax

FTF = Failure to Timely File Penalty pursuant to 26 U.S.C. § 6651(a)(1)

FTD = Failure to Deposit Penalty pursuant to 26 U.S.C. § 6656

FTP = Failure to Pay Tax Penalty pursuant to 26 U.S.C. § 6651(a)(2)

INT = Assessed Interest

² Failure to Deposit penalties assessed on various dates.

	Taxes (Form 940)		\$311.82	FTP
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2. The balances due for Wade Landscape, Inc.'s federal employment (Form 941) and unemployment (Form 940) taxes for the periods at issue in plaintiff's first cause of action, with interest and penalties calculated through June 30, 2015, are as follows:

Tax Period	Tax Type	Balance Due as of 6/30/2015
12/31/2000	Employment Taxes (Form 941)	\$15,461.60
3/31/2003	Employment Taxes (Form 941)	\$10,646.72
6/30/2003	Employment Taxes (Form 941)	\$1,609.55
9/30/2005	Employment Taxes (Form 941)	\$1,180.92
12/31/2003	Unemployment Taxes (Form 940)	\$1,525.15
12/31/2004	Unemployment Taxes (Form 940)	\$3,447.55

3. The total balance due for the tax periods listed in paragraph 4 above, with interest and penalties calculated through June 30, 2015, totals \$33,871.49. Additional amounts will continue to accrue after June 30, 2015, as allowed by law.

4. The above described balance due to the United States of America, plus accrued penalties and interest, is reduced to judgment against defendant Wade Landscape, Inc.

1 **SECOND CAUSE OF ACTION: REDUCE FEDERAL TAX ASSESSMENTS TO**
2 **JUDGMENT AGAINST ROBERT WADE, INC.**

3 5. In its second cause of action, the United States seeks to reduce to judgment
4 the following federal tax assessments made against defendant Robert Wade, Inc.:

Tax Period	Tax Type	Date of Assessment	Amount Assessed	Type
9/30/2006	Employment Taxes (Form 941)	2/12/2007 10/6/2008	\$9,388.65 NONE \$2,866.71 \$4,777.87 \$216.44 \$9,722.85	T FTF FTD FTP INT T
12/31/2006	Employment Taxes (Form 941)	8/29/2011	\$12,987.75 \$2,922.24 \$1,948.15 \$3,246.94 \$4,306.88	T FTF FTD FTP INT
3/31/2007	Employment Taxes (Form 941)	1/5/2009	\$9,332.40 \$2,099.79 \$1,399.86 \$2,333.10 \$1,384.90	T FTF FTD FTP INT
6/30/2007	Employment Taxes (Form 941)	1/5/2009	\$10,888.80 \$2,449.98 \$1,633.32 \$2,722.20 \$1,317.35	T FTF FTD FTP INT
9/30/2007	Employment Taxes (Form 941)	1/5/2009	\$10,888.80 \$2,449.98 \$1,633.32 \$2,722.20 \$750.30	T FTF FTD FTP INT
12/31/2007	Employment Taxes (Form 941)	12/22/2008	\$11,092.29 \$2,495.77 \$1,653.83 \$2,773.87 \$733.35	T FTF FTD FTP INT

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3/31/2008	Employment Taxes (Form 941)	7/13/2009	\$10,692.78 \$2,405.88 \$1,603.93 \$2,673.19 \$829.07	T FTF FTD FTP INT
6/30/2008	Employment Taxes (Form 941)	7/13/2009	\$21,872.94 \$4,921.41 \$3,280.94 \$4,155.85 \$1,293.28	T FTF FTD FTP INT
9/30/2008	Employment Taxes (Form 941)	7/13/2009	\$21,927.65 \$4,933.72 \$3,289.14 \$5,481.91 \$921.31	T FTF FTD FTP INT
12/31/2008	Employment Taxes (Form 941)	4/20/2009	\$13,456.13 NONE \$798.89 \$2,050.48 \$46.89	T FTF FTD FTP INT
3/31/2009	Employment Taxes (Form 941)	5/17/2010	\$10,213.23 \$1,280.88 \$669.96 \$1,483.20 \$298.13	T FTF FTD FTP INT
6/30/2009	Employment Taxes (Form 941)	5/17/2010	\$9,396.54 \$2,114.22 \$1,409.47 \$2,349.14 \$371.68	T FTF FTD FTP INT
9/30/2009	Employment Taxes (Form 941)	5/17/2010	\$9,260.10 \$2,083.52 \$1,389.00 \$2,315.02 \$248.82	T FTF FTD FTP INT
12/31/2009	Employment Taxes (Form 941)	3/29/2010	\$10,898.04 NONE \$1,634.80 \$2,724.51	T FTF FTD FTP

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			\$68.28	INT
3/31/2010	Employment Taxes (Form 941)	6/28/2010	\$6,450.26 NONE \$967.51 \$1,612.56 \$41.84	T FTF FTD FTP INT
6/30/2010	Employment Taxes (Form 941)	6/20/2011	\$8,376.46 \$1,708.88 \$1,156.97 \$1,746.85 \$41.84	T FTF FTD FTP INT
9/30/2010	Employment Taxes (Form 941)	6/27/2011	\$13,637.14 \$2,529.02 \$1,208.99 \$2,191.81 \$330.57	T FTF FTD FTP INT
12/31/2010	Employment Taxes (Form 941)	6/20/2011	\$9,134.13 \$818.02 NONE \$2,191.81 \$210.32	T FTF FTD FTP INT
3/31/2011	Employment Taxes (Form 941)	10/10/2011	\$13,500.07 \$2,430.01 \$2,025.00 \$2,025.01 \$282.66	T FTF FTD FTP INT
6/30/2011	Employment Taxes (Form 941)	11/21/2011	\$11,932.96 \$1,610.95 \$1,787.63 \$1,491.62 \$149.24	T FTF FTD FTP INT
3/31/2012	Employment Taxes (Form 941)	7/2/2012	\$9,466.43 NONE \$796.85 \$43.34 \$14.96	T FTF FTD FTP INT
12/31/2006	Unemployment Taxes (Form	12/28/2009	\$8,598.28 \$1,934.61 \$1,289.74	T FTF FTD

	940)		\$2,149.57 \$2,018.14	FTP INT
12/31/2007	Unemployment Taxes (Form 941)	12/28/2009	\$14,388.56 \$3,237.43 \$2,158.27 \$3,597.14 \$1,779.35	T FTF FTD FTP INT
12/31/2010	Employment Taxes (Form 940)	6/20/2011	\$473.47 \$42.61 \$52.08 \$33.14 \$15.58	T FTF FTD FTP INT

6. The balances due for the periods at issue in plaintiff's second cause of action, with interest and penalties calculated through June 30, 2015, are as follows:

Tax Period	Tax Type	Balance Due as of 6/30/2015
9/30/2006	Employment Taxes (Form 941)	\$23,502.38
12/31/2006	Employment Taxes (Form 941)	\$15,212.06
3/31/2007	Employment Taxes (Form 941)	\$13,931.48
6/30/2007	Employment Taxes (Form 941)	\$16,243.21
9/30/2007	Employment Taxes (Form 941)	\$15,504.39
12/31/2007	Employment Taxes (Form 941)	\$15,789.35
3/31/2008	Employment Taxes (Form 941)	\$17,435.00
6/30/2008	Employment Taxes (Form 941)	\$5,758.01
9/30/2008	Employment Taxes (Form 941)	\$7,058.68
12/31/2008	Employment Taxes (Form 941)	\$2,899.78
3/31/2009	Employment Taxes (Form 941)	\$8,519.05
6/30/2009	Employment Taxes (Form 941)	\$18,314.26
9/30/2009	Employment Taxes (Form 941)	\$17,896.55

1	12/31/2009	Employment Taxes (Form 941)	\$10,724.00
2	3/31/2010	Employment Taxes (Form 941)	\$10,541.40
3	6/30/2010	Employment Taxes (Form 941)	\$14,221.45
4	9/30/2010	Employment Taxes (Form 941)	\$11,138.96
5	12/31/2010	Employment Taxes (Form 941)	\$13,791.88
6	3/31/2011	Employment Taxes (Form 941)	\$12,060.86
7	6/30/2011	Employment Taxes (Form 941)	\$20,335.55
8	3/31/2012	Employment Taxes (Form 941)	\$4,801.90
9	12/31/2006	Unemployment Taxes (Form	\$487.41
10		940)	
11	12/31/2007	Unemployment Taxes (Form	\$708.59
12		941)	
13	12/31/2010	Employment Taxes (Form 940)	\$732.65

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15 7. The total balance due for the tax periods listed in paragraph 7 above, with
16 interest and penalties computed through June 30, 2015, totals \$277,608.85. Additional
17 amounts will continue to accrue after June 30, 2015, as allowed by law.

18 8. The above described balance due to the United States of America, plus
19 accrued penalties and interest, is reduced to judgment against defendant Robert Wade,
20 Inc.

21 9. The United States of America and defendants Wade Landscape, Inc. and
22 Robert Wade, Inc. shall each bear their own costs and attorney's fees as against each
23 other.

24 10. Under the terms of the stipulation entered into between the United States of
25 America and defendants Robert C. Wade (now deceased) and Susan L. Wade on April
26 24, 2014, Robert C. Wade and Susan L. Wade acknowledged that they were the alter-
27 egos of Wade Landscape, Inc. and Robert Wade, Inc. and that they were jointly and
28 severally liable for the federal employment and unemployment tax liabilities at issue in

1 the government's first and second causes of action. Defendants Robert C. Wade and
2 Susan L. Wade further agreed that the United States of America was entitled to foreclose
3 upon certain real property located at 431 and 441 Osgood Court, Laguna Beach, CA
4 92651, in satisfaction of the abovementioned tax liabilities. The United States of
5 America in turn agreed, with certain conditions, to forswear its right to foreclose until
6 October 1, 2015.

7 11. The Court shall retain jurisdiction over this case to enforce the terms of
8 settlement reached by the United States and defendants Robert C. Wade and Susan L.
9 Wade in this case, as memorialized in the stipulation filed with the Court on April 24,
10 2014.

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12 **IT IS SO ORDERED**

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14 DATED: July 06, 2015

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19 JOSEPHINE L. STATON
20 United States District Court Judge