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8 Attorneys for Plaintiff
 9 United States of America

10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 SOUTHERN DIVISION

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 vs.

16 SHIRLEY CHANG a/k/a SHIRLEY
 17 YU, HON YU, MD, INC., and HON
 18 YU,

19 Defendants.

) Case No.: 8:14-cv-01775-DOC-RNB

) ~~Proposed~~ ORDER FOR ENTRY OF
 JUDGMENT [31]

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 22 Based on the stipulation between Plaintiff United States of America (“United
 23 States”) and Defendants Shirley Chang a/k/a Shirley Yu (“Shirley Yu”), Dr. Hon Yu
 24 (“Dr. Yu”), and Hon Yu, M.D., Inc., through their undersigned counsel, and for good
 25 cause appearing herein:

26 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that:

27 1. On November 6, 2014, the United States filed this action to seek a judgment
 28 against Shirley Yu in excess of \$3 million for her unpaid trust fund recovery penalties
 for various periods from 2007 through 2009 (“Count I”); and to foreclose an Internal

1 Revenue Service lien and sell Shirley Yu's community property interest in the shares of
2 Hon Yu, MD, Inc., her now ex-husband's medical practice ("Count II"). [Dkt. 1]

3 2. On January 2, 2015, Shirley Yu, Dr. Hon Yu and Hon Yu, MD, Inc., filed
4 their answer to the United States' complaint. [Dkts. 18 & 20.]

5 3. On December 23, 2015, the United States and Shirley Yu filed a joint
6 stipulation for entry of a judgment resolving Count I. [Dkt. 27.] On December 28,
7 2015, this Court granted the stipulation for entry of judgment. [Dkt. 29.] On January 4,
8 2016, this Court entered an order for entry of judgment against Shirley Yu and in favor
9 of the United States. [Dkt. 30.]

10 4. After resolving Count I, the parties have now entered into a Stipulation to
11 resolve Count II.

12 5. Based upon the parties' stipulation to resolve Count II, the Court grants the
13 parties' stipulation and orders that judgment should be entered in favor of the United
14 States and against Hon Yu, M.D., Inc., in the amount of \$200,000.

15 6. Additional interest and other statutory additions on this judgment will
16 continue to accrue after this judgment is entered.

17 7. This judgment resolves Count II.

18 8. Each side will bear their own attorneys' fees and costs.

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20 **IT IS SO ORDERED.**

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22 Dated: February 2, 2016

David O. Carter

23 DAVID O. CARTER
24 United States District Judge
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1 Respectfully Presented,

2 EILEEN M. DECKER
3 United States Attorney
4 SANDRA R. BROWN
5 Assistant United States Attorney
6 Chief, Tax Division

7 /s/

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