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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

United States of America,
Plaintiff,
v.
Eric Gurney, as Executor of the Estate of
Denis Gurney,
Defendant.

Case No. SACV17-00187 JLS (KESx)
Judgment in favor of the United States of
America and against the Estate of Denis
Gurney

1 Based on the Stipulation to reduce FBAR penalty to judgment (“Stipulation”) and
2 for good cause shown, the Stipulation is GRANTED.

3 IT IS HEREBY ORDREED, ADJUDGED AND DECREED that:

4 1. Pursuant to 31 U.S.C § 5321(a)(5)(B)(i), defendant Estate of Denis Gurney
5 is liable and indebted to the United States of America for the Report of Foreign Bank
6 and Financial Accounts (“FBAR”) penalty assessment for the years 2006, 2007, and
7 2008, in the amount of \$30,000, plus statutory interest accruing from the date of
8 assessment on February 6, 2015, as provided by law, until such obligation is paid in
9 full.

10 2. Defendant Estate of Denis Gurney is liable and indebted to the United
11 States of America for the failure-to-pay the assessed FBAR penalty, pursuant to 31
12 U.S.C. § 3717(e)(2), in the amount of \$2,968.76 as provided by law.

13 3. As against each other, the parties will each bear their own costs and
14 attorney’s fees.

15 Dated: March 27, 2017



17 Hon. JOSEPHINE L. STATON
18 United States District Judge
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