

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

FRANK A. VACANTE, UTE VACANTE aka
UTE BELEW, CENTRAL VALLEY
INSURANCE SERVICES, INC., INSTANT
SERVICES, INC., PACIFIC BELL
DIRECTORY, STANISLAUS COUNTY TAX
COLLECTOR, EVERETT J. RODRIGUES
AS TRUSTEE OF THE RODRIGUES FAMILY
1996 TRUST, WILLIE JEAN RODRIGUES AS
TRUSTEE OF THE RODRIGUES FAMILY
1996 TRUST, WASHINGTON MUTUAL
BANK, AS ASSIGNEE OF AMERICAN
SAVINGS BANK, BENEFICIAL CALIFORNIA,
INC., NEW CENTURY MORTGAGE CORP.,
STATE OF CALIFORNIA FRANCHISE TAX
BOARD, UNION BANK OF CALIFORNIA,
NORTHERN CALIFORNIA COLLECTION
SERVICE, INC., TURLOCK IRRIGATION
DISTRICT, MERCED COUNTY TAX
COLLECTOR, TERRY L. BLAKE DBA BLAKE
ELECTRIC, DEUTSCHE BANK NATIONAL
BANK TRUST COMPANY FKA BANKERS
TRUST,

Defendants.

Civil No. 08-CV-01349-OWW-DLB

**ORDER GRANTING IN PART AND
DENYING IN PART THE UNITED
STATES' MOTION FOR PARTIAL
SUMMARY JUDGMENT (Doc. 119),
DENYING DEFENDANTS FRANK
AND UTE VACANTES' MOTION FOR
SUMMARY JUDGMENT (Doc. 105),
AND DENYING DEFENDANTS
FRANK AND UTE VACANTES'
MOTION TO DISMISS (Doc. 124)**

For the reasons stated in the Court's Memorandum Decision of May 20, 2010 (Doc. 167),

IT IS HEREBY ORDERED THAT the United States's Motion For Partial Summary Judgment (Doc. 119), is GRANTED in part and DENIED in part.

IT IS FURTHER ORDERED THAT the United States' Motion For Partial Summary Judgment is GRANTED in so far as it seeks to reduce to judgment the federal income tax liabilities for Frank and Ute Vacante for tax years 2000 and 2004.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

IT IS FURTHER ORDERED THAT when the Clerk enters final judgment in this action, Judgment shall be entered in favor of the United States and against Frank and Ute Vacante, jointly and severally, in the amount of \$11,360.75, plus interest accruing after December 1, 2009, pursuant to 26 U.S.C. § 6601, 6621, and 6622, and 28 U.S.C. § 1961(c) until paid, for the unpaid balance of federal income tax liabilities for the tax years ending December 31, 2000, and December 31, 2004.

IT IS FURTHER ORDERED THAT the United States' Motion For Partial Summary Judgment is DENIED in so far as it seeks to reduce to judgment assessments against Frank Vacante for Form 941 Employment Tax Liabilities for the tax periods ending June 30, 1993, September 30, 1993, December 31, 1993, March 31, 1994, June 30, 1994, September 30, 1994, and December 31, 1994.

IT IS FURTHER ORDERED THAT the United States' Motion For Partial Summary Judgment is DENIED in so far as it seeks to reduce to judgment assessments against Frank Vacante for Form 940 FUTA Tax Liabilities for the tax periods ending December 31, 1993, and December 31, 1994.

IT IS FURTHER ORDERED THAT Defendants Frank and Ute Vacantes' Motion for Summary Judgment (Doc. 105) is DENIED in its entirety.

IT IS FURTHER ORDERED THAT Defendants Frank and Ute Vacantes' Motion to Dismiss (Doc. 124) is DENIED in its entirety.

IT IS SO ORDERED.

Dated: May 26, 2010

/s/ Oliver W. Wanger
UNITED STATES DISTRICT JUDGE