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

17 UNITED STATES OF AMERICA	)	Civil No. S-10-CV-03241-KJM-CMK
18 Plaintiff,	)	JUDGMENT
19 v.	)	
20 STANLEY R. KRUTE, COLETTE	)	
21 GELINAS COWLES, STATE OF	)	
22 CALIFORNIA FRANCHISE TAX	)	
23 BOARD, SISKIYOU COUNTY	)	
24 Defendants.	)	

25 Upon motion of plaintiff United States of America for Summary Judgment against  
26 defendant Stanley R. Krute, IT IS HEREBY ORDERED AND ADJUDGED AS FOLLOWS:

- 27 1. JUDGMENT is hereby entered in favor of the United States and against  
28 Stanley R. Krute for the unpaid assessed balances on individual federal income  
taxes and accrued interest and penalties for tax years 1998 and 1999 in the  
amount of \$166,080.71 as of November 1, 2011 (*see* Dkt # 33, p. 2), plus  
interest pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. § 6601, 6621, and  
6622, and other statutory additions allowed by law, less any payments and  
credits.

1 2. The United States has valid federal tax liens against property and rights to  
2 property of Stanley R. Krute, including but not limited to his interest in the  
3 following three parcels of real property (“the subject properties”):

4 a. Real property located at 18617 Camp Creek Road, Hornbrook, California is  
5 situated in the County of Siskiyou, State of California, legally described as  
6 follows:

7 Lot 33, according to the Parcel Map Survey for Mr. Jack Nathan and Mr. Joe  
8 Gorrano of a portion of Township 48 North, Range 5 West, M.D.M., filed July  
9 21, 1970 in Parcel Map Book 1, pages 37 through 39 inclusive, Siskiyou  
County Recorder’s Office. APN: 041-010-320

10 b. Real property in the Unincorporated Area situated in the County of Siskiyou,  
11 State of California, legally described as follows:

12 The Northwest quarter of Section 28, Township 48 North, Range 5 West,  
13 M.D.M.

14 Excepting therefrom the East half of the Northeast quarter of the Northwest  
15 quarter of Section 28. Together with a non-exclusive 60 foot wide road and  
16 utilities right of way over the road as shown on the Parcel Map on file in the  
17 Siskiyou County Recorder’s Office in Parcel Map Book 1, pages 37 through  
18 39. APN: 041-040-040.

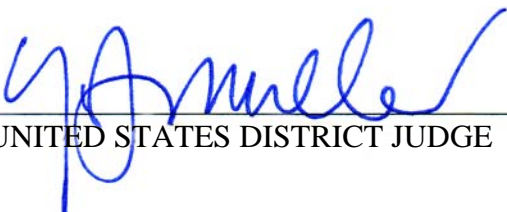
19 c. Real property in the Unincorporated Area situated in the County of Siskiyou,  
20 State of California, legally described as follows:

21 Parcel 34 according to the Parcel Map Survey for Mr. Jack Nathan and Mr. Joe  
22 Gorrano of a portion of Township 48 North, Range 5 West, M.D.M., filed July  
23 21, 1970 in Parcel Map Book 1, pages 37 through 39 inclusive, Siskiyou  
24 County Recorder’s Office. APN: 041-010-330.

25 3. The federal tax liens on the subject properties may be enforced and the  
26 properties sold pursuant to 28 U.S.C. § 2001. The court, if necessary, will  
27 issue a separate Order of Judicial Sale at the application of the United States.  
28

**IT IS SO ORDERED.**

DATED: March 7, 2012.

  
UNITED STATES DISTRICT JUDGE