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

UNITED STATES OF AMERICA, No. CIV S-10-3241-KJM-CMK
 Plaintiff,
 vs. ORDER
STANLEY R. KRUTE, et al.,
 Defendants.

_____ /

Plaintiff brings this civil action to reduce outstanding federal tax liens to a judgment and for foreclosure of federal tax liens. Pending before the court is plaintiff's motion to confirm judicial sales and distribute proceeds (Doc. 48). The matter was heard on April 4, 2014, before the undersigned in Redding, California. Anne Nelson, Esq., appeared for plaintiff. Defendant did not oppose the motion or appear at the hearing.

Good cause appearing therefor, the motion is granted.

The sale of the Parcel B, described as real property in the Unincorporated Area situated in the County of Siskiyou, State of California, legally described as:

The Northwest quarter of Section 28, Township 48 North, Range 5 West, M.D.M. Excepting therefrom the East half of the Northeast quarter of the Northwest quarter of Section 28. Together with a

1 non-exclusive 60-foot-wide road and utilities right-of-way over the
2 road as shown on the Parcel Map on file in the Siskiyou County
Recorder's Office in Parcel Map Book 1, pages 37 through 29.
3 APN: 041-040-040.

4 is hereby confirmed.

5 Plaintiff shall promptly deliver a deed of sale to the purchaser.

6 The sale of Parcel C, described as real property in the Unincorporated Area
7 situated in the County of Siskiyou, State of California, legally described as:

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

11 is hereby confirmed.

12 Plaintiff shall promptly deliver a deed of sale to the purchaser.

13 Pursuant to the stipulation filed on April 9, 2014, the State of California Franchise
14 Tax Board shall return the check it received in the amount of \$92,764.77 to the Clerk of the
15 Court to be repositied in the court's registry.

16 Upon receipt of the check, the Clerk of the Court shall disburse all proceeds in the
17 court's registry in the following manner:

18 First, to the IRS in the amount of \$545.00, which sum is to be
19 applied to costs incurred in selling the property. The check shall be
payable to the Internal Revenue Service and sent to:

20 Hallie Lipscomb

21 Property Appraisal & Liquidation Specialist
22 Internal Revenue Service
4330 Watt Ave.
Sacramento, CA 95821

23 Second, to Siskiyou County in the amount of \$12,723.90 (if paid
24 by April 10, 2014) or \$12,809.30 (if paid after April 10, 2014, but
25 prior to May 1, 2014) or \$12,898.79 (if paid after May 1, 2014, but
26 prior to June 1, 2014), which sum is to be applied to the unpaid
property taxes for Assessment Numbers 041-040-040-000 and 041-
010-330-000. The check shall be payable to Siskiyou County Tax
Collector Assessment Numbers 041-040-040-000 and 041-010-

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330-000, and sent to:

Siskiyou County Tax Collector
311 4th Street, Room 104
Yreka, CA 96097

Third, to the State of California Franchise Tax Board in the amount of \$26,601.94, which payment is to be applied first towards the outstanding assessment dated May 22, 2000, for tax year 1998 and second towards the outstanding assessment dated December 8, 2001, for tax year 1999. The check shall be payable to the Franchise Tax Board, with Taxpayer ID number 121-41098-80, and sent to:

Franchise Tax Board
Attn: Veronica Baez
Collection Advisory Team, MS A-240
9646 Butterfield Way
Sacramento, CA 95827

Fourth, to the United States the total remaining proceeds, which payment is to be applied towards the outstanding assessments made on June 3, 2002, for tax year 1999. The Check shall be payable to the United States Treasury, with a notation for Stanley Krute, Case No. 10-CV-03241-KJM-CMK, and sent to:

Tax FLU
Office of Review
c/o William Thompson
P.O. Box 310
Ben Franklin Station
Washington, DC 20044-0310

The Clerk of the Court shall forward a copy of this order to the court's Financial Department.

IT IS SO ORDERED.

DATED: April 14, 2014



CRAIG M. KELLISON
UNITED STATES MAGISTRATE JUDGE