1	KATHRYN KENEALLY Assistant Attorney General	
2	ADAM R. SMART	
3	Trial Attorney, Tax Division U.S. Department of Justice	
4	Ben Franklin Station, P.O. Box 683 Washington, D.C. 20044	
5	Telephone: (202) 307-6422 Facsimile: (202) 307-0054	
6	Email: Adam.R.Smart@usdoj.gov Western.Taxcivil@usdoj.gov	
7	Attorney for the United States of America	
8	BENJAMIN B. WAGNER United States Attorney	
9	Eastern District of California Of Counsel	
10	Of Course	
11	IN THE UNITED STATES DISTRICT COURT FOR THE	
12	EASTERN DISTRICT OF CALIFORNIA	
13	UNITED STATES OF AMERICA,	Civil No. 2:11-cv-01187-JAM-JFM
14	Plaintiff,	
15	v.	JUDGMENT
16	KENNETH J. MALINOWSKI; PATRICIA I.	
17	MALINOWSKI; KENNETH J. MALINOWSKI and PATRICIA I. MALINOWSKI as trustees of	
18	the BOAZ FOUNDATION; THE POPULAR SOCIETY OF SOVERIGN ECCLESIA aka THE	
19	POPULAR SOCIETY OF THE SOVEREIGN	
20	ECCLESIA, KENNETH J. MALINOWSKI as	
	Patriarch; STAN HOKENSON as trustee of	
21	Patriarch; STAN HOKENSON as trustee of TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE	
21 22	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE OF CALIFORNIA FRANCHISE TAX BOARD;	
	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE	
22	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE OF CALIFORNIA FRANCHISE TAX BOARD; CITIBANK SOUTH DAKOTA, N.A.;	
22 23	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE OF CALIFORNIA FRANCHISE TAX BOARD; CITIBANK SOUTH DAKOTA, N.A.; SACRAMENTO COUNTY	
222324	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE OF CALIFORNIA FRANCHISE TAX BOARD; CITIBANK SOUTH DAKOTA, N.A.; SACRAMENTO COUNTY Defendants.	Court on the United States' motion for summary
22232425	TIERRA LAND TRUST, aka TIERRA TRUST; GMAC MORTGAGE CORPORATION; STATE OF CALIFORNIA FRANCHISE TAX BOARD; CITIBANK SOUTH DAKOTA, N.A.; SACRAMENTO COUNTY Defendants.	•

1	IT IS ORDERED AND ADJUDGED that the United States' Motion for Summary Judgment is	
2	granted and JUDGMENT is entered in favor of the United States and against Kenneth J. and Patricia I.	
3	Malinowski, jointly, in the amount of \$2,273,527.70, plus additional interest pursuant to 28 U.S.C.	
4	§1961(c)(1) and 26 U.S.C. § 6621, and other statutory additions from August 4, 2012; against Kenneth J	
5	Malinowski individually in the amount of \$256,274.58, plus additional interest pursuant to 28 U.S.C.	
6	§1961(c)(1) and 26 U.S.C. § 6621, and other statutory additions from August 4, 2012; and against	
7	Patricia I. Malinowski individually in the amount of \$256,037.46, plus additional interest pursuant to 28	
8	U.S.C. §1961(c)(1) and 26 U.S.C. § 6621, and other statutory additions from August 4, 2012.	
9	IT IS FURTHER ORDERED AND ADJUDGED that the United States has a valid federal tax	
10	liens for the unpaid income tax assessments at issue in this action against all property and rights to	
11	property belonging to Kenneth J. Malinowski and Patricia I. Malinowski arising out of the tax periods at	
12	issue in this action;	
13	IT IS FURTHER ORDERED AND ADJUDGED that the United States' tax liens against	
14	Kenneth J. Malinowski and Patricia I. Malinowski for federal income taxes for tax years 1998, 1999,	
15	2000, 2001, 2002 and 2003 attached to the parcel of real property located at 6037 White Cloud Ct., Citrus	
16	Heights, CA 95621 (the "Subject Property"), and legally described as follows:	
17 18	Lot 176 as shown on that certain map entitled "Plat of Greenback Wood Unit 2" filed in the office of the County Recorder of Sacramento County California, on October 3, 1980 in Book 1142 of Maps, at Page 1.	
19	IT IS FURTHER ORDERED AND ADJUDGED that the United States's federal tax liens be	
20	foreclosed upon the Subject Property. Plaintiff shall submit a proposed Order of Sale setting forth the	
21	terms and conditions of the sale of the property.	
22		
23	IT IS SO ORDERED:	
24	DATED: September 19, 2012 /s/ John A. Mendez THE HONORABLE JOHN A. MENDEZ	
25	JUDGE OF THE UNITED STATES DISTRICT COURT	
26		
27		
28	Judgment - 2 - Civil No. 2:11-cv-01187-JAM-JFM	