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## UNITED STATES DISTRICT COURT

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## EASTERN DISTRICT OF CALIFORNIA

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11 UNITED STATES OF AMERICA,

No. 2:12-cv-2519-KJM-KJN

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Plaintiff,

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v.

ORDER

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ALAN S. COLEMAN; STACI E.  
COLEMAN, a/k/a/ STACI FRANCIE,  
15 STACI HARDCASTLE, STACI  
FRANCIS, AND STACI FORD,

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Defendants.

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This matter is before the court on the motion by the United States of America (the “government”) to amend the default judgment entered against defendant Alan S. Coleman (“defendant”) on February 26, 2014, (ECF 26). (Pl.’s Mot. to Am. Default J., ECF 27.) The court decided the matter without a hearing. As explained below, the court VACATES its prior default judgment order and refers the case to the magistrate judge assigned to this case for further proceedings. The court does not express an opinion about the merits of the Government’s motion.

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I. DISCUSSION

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The government has filed this action seeking to reduce to judgment federal tax assessments against defendant for outstanding tax liabilities. (Complaint (“Compl.”) ¶¶ 14-19, ECF 1.) On March 27, 2013, the clerk entered a default (ECF 10), and on January 9, 2014, the

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1 assigned magistrate judge filed findings and recommendations recommending that plaintiff's  
2 motion for default judgment against defendant be granted (ECF 24). This court adopted that  
3 recommendation and entered a default judgment against defendant on February 26, 2014 (ECF  
4 26). The judgment was for individual income tax liabilities for the 2000, 2001, 2002, 2003, 2004,  
5 2005, and 2006 tax years in the amount of \$543,878.88.

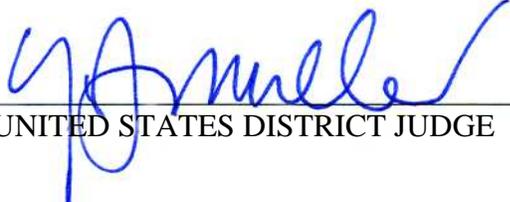
6 In the present motion, filed on March 18, 2014, the government seeks to amend the  
7 court's default judgment order in the following manner:

- 8 1. Enter judgment in the amount of \$559,412.52 against defendant for assessed  
9 individual federal income tax liabilities for "the 2000, 2001, 2002, 2003, 2004,  
10 2005, and 2006 tax periods and accrued but unassessed interest calculated  
11 through October 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621-6622, less any  
12 payments;"
- 13 2. "Interest accruing after October 31, 2013 through the date of entry of judgment  
14 pursuant to 26 U.S.C. §§ 6601, 6621-6622;" and
- 15 3. "Interest accruing pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601,  
16 6621-6622 after the entry of judgment and until paid." (ECF 27.)

17 The government argues: "As entered, the judgment could be read as not providing  
18 for statutory interest accruing after October 31, 2013." (ECF 27-1 at 2.) This error, the  
19 government reasons, resulted from its inadvertence. (*Id.* n.1.) Accordingly, the court VACATES  
20 the default judgment (ECF 26) and its order granting the default judgment (ECF 25) and refers  
21 the case back to the assigned magistrate judge for further proceedings.

22 IT IS SO ORDERED.

23 DATED: May 22, 2014.

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26 UNITED STATES DISTRICT JUDGE  
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