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8 **UNITED STATES DISTRICT COURT**  
 9 **NORTHERN DISTRICT OF CALIFORNIA**  
 10 **SAN JOSE DIVISION**

11	<b>UNITED STATES OF AMERICA,</b>	)	
		)	<b>Case No. C-10-04656-EJD</b>
12	<b>Plaintiffs,</b>	)	
		)	
13	<b>v.</b>	)	
		)	
14	<b>THOMAS WILSON AND MARGO</b>	)	<b>AMENDED STIPULATION FOR</b>
	<b>ALEXANDER; STATE OF</b>	)	<b>ENTRY OF JUDGMENT AND</b>
15	<b>CALIFORNIA FRANCHISE TAX</b>	)	<b><del>PROPOSED</del> JUDGMENT ORDER</b>
	<b>BOARD,</b>	)	
16		)	
	<b>Defendants.</b>	)	
17		)	

18 The parties, United States of America and Defendants, Thomas Wilson and Margo  
 19 Alexander, agree as evidenced by the signature of their attorney below, subject to the Court's  
 20 approval, as follows:

21 1. That judgment may be entered in favor of the United States and against  
 22 Defendants, Thomas Wilson and Margo Alexander, for their delinquent 1995, 1996, 1997, 1998,  
 23 1999, 2000 and 2001 federal income tax liabilities, plus related penalties and interest, in the  
 24 amount of \$2,423,570.91, as of March 10, 2011, plus interest accruing after March 10, 2011,  
 25 pursuant to 28 U.S.C. Section 1961(c) until fully paid.

26 2. That the judgment referred to above, shall encumber all interests of Defendants,  
 27 Thomas Wilson and Margo Alexander, including their interest in the real property that is the  
 28 subject of this action, commonly referred to as 333 Summit Road, Watsonville, California

1 (“Watsonville Property”), situated in the County of Santa Cruz, State of California, and is more  
2 particularly described as follows:

3 Subject to any conflicts in boundary lines, or discrepancies that would be revealed by a correct  
4 survey, the land referred to in this report is situated in the County shown herein, in the State of  
5 California and is more particularly described as follows:

6 Being a portion of the Rancho Salsipuedes in the California Republic, and being more  
7 particularly described as follows:

8 Beginning at a one inch iron pipe at the intersection of the Southwesterly line of  
9 Summit Road with the Southeasterly line of the lands of Charles R. Brundage, Inc., as  
10 described in Volume 1724 of Official Records, page 670, and the Northwesterly line  
11 of the lands of Donald McKay as described in Volume 1277 of Official Records, page  
12 460, Santa Cruz County Records;

13 \*thence South 29° 18' 42" West 1031.00 feet to a one inch iron pipe on the above  
14 mentioned line between Charles R. Brundage, Inc., and Donald McKay;

15 \*thence leaving said line North 64° 03' West 423.32 feet to a one inch iron pipe;

16 \*thence North 29° 18' 42" East 1031.00 feet to a one inch iron pipe on the  
17 Southwesterly line of Summit Road;

18 \*thence along the Southwesterly line Summit Road 423.32 feet to the place of  
19 beginning.

20 3. The United States of America agrees to not foreclose this judgment lien against  
21 the Watsonville property, which is currently being used by Defendants, Thomas Wilson and  
22 Margo Alexander, as their personal residence, until the earlier of: (a) August 1, 2016; (b) the  
23 time at which the aforesaid real property is no longer used as the personal residence of  
24 Defendants, Thomas Wilson and Margo Alexander; (c) failing to comply with the terms of  
25 paragraph 4, below; or (d) upon the death of Thomas Wilson, upon which then the United States  
26 would enforce the judgment against the subject property by selling it at public auction according  
27 to law, with the proceeds to be applied to the remaining balance of the judgment, without  
28 necessity of any further order of this court.

4. In exchange, Defendants, Thomas Wilson and Margo Alexander, agree to keep the  
property fully insured, not to encumber the property, to keep the property properly maintained,  
and all real estate taxes on it paid while used as their personal residence.

5. Defendants, Thomas Wilson and Margo Alexander, shall provide proof of

1 insurance and the payment of all real estate taxes on the 1<sup>st</sup> of September, 2011, 2012, 2013,  
2 2014, 2015. Said proof of insurance and payment of all real estate taxes shall be made to the  
3 following address:

4 Office of the United States Attorney  
5 Attn: FLU Unit  
6 9<sup>th</sup> Floor Federal Building  
7 450 Golden Gate Avenue, Box 36055  
8 San Francisco, California 94102  
9 Telephone: (415) 436-7200

10 6. Failure to provide proof of insurance and the payment of all real estate taxes, as  
11 described in paragraphs 4 and 5 above, shall be grounds to void the United States' promise to not  
12 foreclose its judgment lien on the Watsonville property until any of the conditions specified in  
13 paragraph 3(a), (b), (c) or (d) above, and all parties stipulate and agree that failure to provide  
14 said proof shall be grounds to immediately foreclose this judgment lien without the necessity of  
15 any further order of this Court.

16 7. The parties agree to bear his or her own costs and fees.

17 8. The Court retains jurisdiction for the sole purpose of enforcing the terms of the  
18 settlement between the parties as set forth above.

19 IT IS SO STIPULATED:

20 Dated: September 15, 2011

21 /s/ Cynthia Stier  
22 CYNTHIA STIER  
23 Counsel for United States

24 Dated: September 15, 2011

25 /s/ David Kirsch  
26 DAVID M. KIRSCH  
27 Attorney At Law  
28 Ten Almaden Blvd., Suite 1250  
San Jose, CA 95113-2233  
Phone (408) 298-5500  
Attorney for Thomas Wilson and  
Margo Alexander

SO ORDERED.

29 Dated: September 16, 2011

30   
31 EDWARD J. DAVILA  
32 United States District Judge