

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Honorable Marcia S. Krieger

Civil Action No. 11-cv-2235-MSK-CBS

UNITED STATES OF AMERICA,

Plaintiff,

v.

OPHYLL D’COSTA; and,
MARGARET D’COSTA

Defendants.

JUDGMENT

Before the Court is the parties’ Stipulated Motion for Entry of Judgment (**#22**) as to Defendants Ophyll D’Costa and Margaret D’ Costa. Having reviewed the Stipulation of the parties and for good cause showing,

IT IS HEREBY ORDERED as follows:

1. The Motion is **GRANTED**.
2. Judgment is entered in favor of the United States and against Ophyll D’Costa for the unpaid assessed balances on individual federal income taxes and accrued interest and penalties for tax years 1999 and 2000 in the amount of \$685,264.43, plus interest and other statutory additions accruing from and after March 4, 2011, as provided by law pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621(a)(2) and 26 C.F.R. 301.6621-1, less any credits or payments.
3. Judgment is entered in favor of the United States and against Margaret D’Costa for the unpaid assessed balances on individual federal income taxes and accrued interest and

penalties for tax years 1999 and 2000 in the amount of \$695,702.69, plus interest and other statutory additions accruing from and after March 4, 2011, as provided by law pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621(a)(2) and 26 C.F.R. 301.6621-1, less any credits or payments.

4. Each party shall bear its respective costs, including attorneys fees and other costs associated with this litigation.

5. The Clerk is directed to close this case.

DATED this 23rd day of February, 2012.

BY THE COURT:

A handwritten signature in black ink that reads "Marcia S. Krieger". The signature is written in a cursive style with a distinct dot over the 'i' in "Krieger".

Marcia S. Krieger
United States District Judge