

1 KATHRYN KENEALLY
Assistant Attorney General

2 LEE PERLA
3 Trial Attorney
U.S. Dept. of Justice
4 P.O. Box 683
Washington, D.C. 20044
5 Tel: 202-616-9183
6 Fax: 202-307-0054
Lee.Perla@usdoj.gov

7 *Of Counsel*
DANIEL G. BOGDEN
8 United States Attorney
Attorneys for the United States of America

9
10 **UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 JOSEPH M. COSBY, *individually and as*
Trustee for JMC TRUST, as Alter Ego and/or
15 *Nominee of Joseph M. & Jana M. Cosby; JANA*
M. COSBY, individually and as Trustee for
16 *JMC TRUST, as Alter Ego and/or Nominee of*
Joseph M. & Jana M. Cosby; JMC TRUST, as
17 *the Alter Ego and/or Nominee of Defendants*
Joseph M. Cosby and Jana M. Cosby; and
18 JAMES B. NUTTER & COMPANY,

19 Defendants.

Case No. 2:13-cv-01374-GMN-PAL

JUDGMENT

20 Pursuant to the parties' Joint Stipulation as to liability and consent to entry of judgment
21 on the United States' Complaint to Reduce Federal Tax Assessments to Judgment and foreclose
22 its tax liens, the Clerk is directed to enter judgment as follows:
23

- 1 1. In favor of the United States and against Joseph M. Cosby individually, federal income
2 tax (Form 1040) liabilities and related penalties and interest as set forth in paragraphs 37
3 through 43, the total amount of which equaled \$215,886.88, less any payments, plus
4 interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28
5 U.S.C. § 1961(c) until paid in full;
- 6 2. In favor of the United States and against Joseph M. Cosby and Jana M. Cosby jointly and
7 severally, federal income tax (Form 1040) liabilities and related penalties and interest as
8 set forth in paragraphs 44 through 50, the total amount of which equaled \$13,702.47, less
9 any payments, plus interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601,
10 6621, 6622, and 28 U.S.C. § 1961(c) until paid in full; and
- 11 3. In light of the separate agreement and joint stipulation of the parties, the United States'
12 Third Claim For Relief (Foreclose Federal Tax Liens On The Property) against all
13 defendants is dismissed without prejudice.

14
15 **IT IS SO ORDERED** this 15th day of January, 2014.

16
17 
18 _____
19 Gloria M. Navarro, Chief Judge
20 United States District Court
21
22
23

1 CERTIFICATE OF SERVICE

2 On this date, I filed the foregoing with the Clerk of Court using the CM/ECF system, and

3 I deposited the foregoing, postage prepaid, in the U.S. Mail addressed to the following:

4 Kenneth A. Burns
KOLESAR & LEATHAM
5 400 S. Rampart Blvd., Suite 400
Las Vegas | NV 89145
6 Tel: 702.362.7800
Fax: 702.362.9472
7 kburns@klnevada.com
Attorney for Joseph M. and Jana M. Cosby

8 Tony M. Diab
9 Shook, Hardy & Bacon LLP
Jamboree Center
10 5 Park Plaza, Suite 1600
Irvine, CA 92614-2546
11 Tel: 949.475.1500
Fax: 949.475.0016
12 TDIAB@shb.com
Attorney for James B. Nutter Company

13
14 /s/ Lee Perla
LEE PERLA
15 Trial Attorney
16 U.S. Department of Justice
17
18
19
20
21
22
23

1 KATHRYN KENEALLY
Assistant Attorney General

2 LEE PERLA
3 Trial Attorney
4 U.S. Dept. of Justice
5 P.O. Box 683
6 Washington, D.C. 20044
7 Tel: 202-616-9183, Fax:202-307-0054
8 Lee.Perla@usdoj.gov

9 *Of Counsel*
10 DANIEL G. BOGDEN
11 United States Attorney
12 *Attorneys for the United States of America*

KENNETH A. BURNS, Esq.
KOLESAR & LEATHAM
400 S. Rampart Blvd., Suite 400
Las Vegas, NV 89145
Tel: 702-362-7800
Email: kburns@klnevada.com
Attorney Joseph M. and Jana M. Cosby

TONY M. DIAB (NBN: 12954)
SHOOK HARDY & BACON L.L.P.
Jamboree Center
5 Park Plaza, Suite 1600
Irvine, California 92614
ROBERT FLUMMERFELT (NBN: 11122)
7251 W. Lake Mead Blvd #300
Las Vegas, NV 89128
P: 702-562-4144, F: 702-866-9868
tdiab@shb.com
Attorneys for James B. Nutter & Company

11 **UNITED STATES DISTRICT COURT**
12 **DISTRICT OF NEVADA**

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 JOSEPH M. COSBY, *individually and as*
17 *Trustee for JMC TRUST, as Alter Ego and/or*
18 *Nominee of Joseph M. & Jana M. Cosby; JANA*
19 *M. COSBY, individually and as Trustee for*
20 *JMC TRUST, as Alter Ego and/or Nominee of*
21 *Joseph M. & Jana M. Cosby; JMC TRUST, as*
22 *the Alter Ego and/or Nominee of Defendants*
23 *Joseph M. Cosby and Jana M. Cosby; and*
JAMES B. NUTTER & COMPANY,

Defendants.

Case No. 2:13-cv-01374-GMN-PAL

JOINT STIPULATION AS TO
LIABILITY AND ENTRY OF
JUDGMENT

1 All of the parties, specifically the United States of America (“United States”), Joseph M.
2 and Jana M. Cosby (“the Defendants”), and defendant James B. Nutter & Company, jointly
3 stipulate and agree as follows:

4 1. Defendants are indebted to the United States for the unpaid assessed balances on federal
5 tax related liabilities, penalties, and interest, for the taxes and tax periods specified in paragraphs
6 37 through 50 of the United States’ Complaint, specifically the following:

7 a. In favor of the United States and against Joseph M. Cosby individually, federal
8 income tax (Form 1040) liabilities and related penalties and interest as set forth in
9 paragraphs 37 through 43, the total amount of which equaled \$215,886.88, less any
10 payments, plus interest accruing after July 31, 2013 pursuant to 26 U.S.C. §§ 6601, 6621,
11 6622, and 28 U.S.C. § 1961(c) until paid in full; and

12 b. In favor of the United States and against Joseph M. Cosby and Jana M. Cosby
13 jointly and severally, federal income tax (Form 1040) liabilities and related penalties and
14 interest as set forth in paragraphs 44 through 50, the total amount of which equaled
15 \$13,702.47, less any payments, plus interest accruing after July 31, 2013 pursuant to 26
16 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c) until paid in full.

17 2. The United States and Defendants agree that the United States is entitled to an entry of
18 judgment for the unpaid assessed balances on liabilities specified in paragraph 1, including
19 accrued interest calculated under 26 U.S.C. §§ 6601, 6621 through July 31, 2013, plus additional
20 statutory interest to accrue from the date of the Court’s Order approving this stipulation, under
21 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621.

22
23

1 3. The parties stipulate to dismissal without prejudice pursuant to Rule 41(a)(2) of the
2 United States Third Claim For Relief (Foreclose Federal Tax Liens On The Property) pursuant to
3 a separate agreement.

4 4. The parties agree to the entry of and jointly move for the Court to order the Clerk to enter
5 their proposed judgment, a copy of which is attached.

6 5. The parties agree that each party shall bear its own respective costs and attorney's fees
7 incurred with respect to this litigation.

8 Respectfully submitted,¹

9 KATHRYN KENEALLY
Assistant Attorney General

10 /s/ Lee Perla

11 LEE PERLA

Trial Attorney

12 U.S. Dept. of Justice

P.O. Box 683

13 Washington, D.C. 20044

Tel: 202-616-9183

14 Fax: 202-307-0054

Lee.Perla@usdoj.gov

15 *Of Counsel*

16 DANIEL G. BOGDEN

United States Attorney

17 *Attorneys for the United States of America*

/s/ Kenneth A. Burns

KENNETH A. BURNS, Esq.

KOLESAR & LEATHAM

400 S. Rampart Blvd., Suite 400

Las Vegas, NV 89145

Tel: 702-362-7800

Email: kburns@klnevada.com

Attorney for Joseph M. and Jana Cosby

/s/ Tony M. Diab

TONY M. DIAB (NBN: 12954)

SHOOK HARDY & BACON L.L.P.

Jamboree Center

5 Park Plaza, Suite 1600

Irvine, California 92614

18 ROBERT FLUMMERFELT (NBN: 11122)

7251 W. Lake Mead Blvd #300

Las Vegas, NV 89128

19 P: 702-562-4144

F: 702-866-9868

tdiab@shb.com

Attorneys for Defendant

James B. Nutter & Company

22 _____
23 ¹ Counsel for the Defendants authorized the United States to file this joint stipulation on January 10, 2014.