

IT APPEARING THAT:

1. This Court entered an order on July 15, 2020 granting Plaintiff's Motion for Summary Judgment for the unpaid federal income taxes assessed against Defendant in the amount of \$205,521 (ECF No. 51.)
2. The July 15, 2020 Order included "statutory additions, including interest, accruing after that date to be determined upon a supplemental application that plaintiff shall submit within 28 days of this Order." (*Id.*)
3. On August 12, 2020, Plaintiff requested a 30-day extension to file the supplemental application. (ECF No. 53.)
4. On August 13, 2020, this Court granted Plaintiff's request for extension. (ECF No. 54.)
5. On September 11, 2020, Plaintiff filed their supplemental application in the form of a Motion to Alter Judgment. (ECF No. 55.)
6. On September 14, 2020, Defendant filed a Notice of Appeal that he was Appealing this Court's July 15, 2020 Order. (ECF No. 56.)
7. Plaintiff's Motion presented new evidence regarding the amount of Defendant's debt, which states:
 - a. "As a result of accrued interest and the abatement of penalties for the 2010 tax year that were discharged as a result of bankruptcy, Morales will be indebted to the United States in the amount of \$187,710 as of September 14, 2020, plus interest and statutory additions accruing after that date according to law until paid in full." (ECF No. 55 at 2.)
8. Plaintiff properly moved to alter judgment pursuant to Fed. R. Civ. P 59(e).

9. This Court may properly grant Plaintiff's Motion while Defendant's appeal of the July 15, 2020 order is pending pursuant to Fed. R. App. P. 4(a)(4)(A)(iv).

IT IS on this 22nd day of October 2020

ORDERED that Plaintiff's Motion to Alter Judgment is **GRANTED**; and it is further

ORDERED that judgment is entered against Defendant in the amount of \$187,710 as of September 14, 2020, plus interest and statutory additions accruing after that date according to law until paid in full.

/s/ Brian R. Martinotti
HON. BRIAN R. MARTINOTTI
UNITED STATES DISTRICT JUDGE