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6 IN THE UNITED STATES DISTRICT COURT  
7 FOR THE WESTERN DISTRICT OF WASHINGTON  
8 AT SEATTLE

9 UNITED STATES OF AMERICA, )

10 Plaintiff, )

11 v. )

12 REFAWNE L. ACARREGUI, )

13 Defendant. )  
14 )  
15 )

Case No. C17-1782 RSM

ORDER GRANTING STIPULATED  
MOTION FOR ENTRY OF JUDGMENT

16 Upon consideration of the Stipulated Motion for Entry of Judgment (the “Stipulated  
17 Motion”) (Dkt. # 17) filed herein by the United States of America (“United States”) and Refawne  
18 L. Acarregui, and for good cause shown, IT IS HEREBY ORDERED THAT:

- 19 1. The Court, finding no just reason for delay, GRANTS the Stipulated Motion.  
20 2. Judgment is entered in favor of the United States on its Complaint (Dkt. # 1) and  
21 against Refawne L. Acarregui.  
22 3. Refawne L. Acarregui is individually and personally indebted to the United States  
23 under 26 U.S.C. § 6324(a)(2) and 31 U.S.C. § 3713(b) for the unpaid federal estate tax liability  
24 (Form 706) of the Robert L. Smith Estate (“Smith Estate”) and Smith Estate assets that she  
25 distributed to herself without first paying federal taxes owed by the Smith Estate, in the amount  
26 of \$125,675.43 as of February 7, 2019, plus statutory interest which continues to accrue as  
27 provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622 and other statutory

1 additions as provided by law, less any subsequent payments or credits, until paid in full.

2 4. Each party shall bear its own respective costs and attorney's fees.

3 5. The current scheduling order, Order Setting Trial Date and Related Dates dated  
4 February 8, 2019 (Dkt. # 16), is VACATED.

5 6. The Clerk of Court shall issue a Judgment consistent with this Order.

6  
7 IT IS SO ORDERED this 21<sup>st</sup> day of March 2019.

8 

9 RICARDO S. MARTINEZ  
10 CHIEF UNITED STATES DISTRICT JUDGE  
11

12 *Presented by:*

13 RICHARD E. ZUCKERMAN  
14 Principal Deputy Assistant Attorney General

15 /s/ Yen Jeannette Tran  
16 YEN JEANNETTE TRAN  
17 Trial Attorney, Tax Division  
18 U.S. Department of Justice  
19 P.O. Box 683  
20 Washington, D.C. 20044  
21 202-616-3366 (v)  
22 202-307-0054 (f)  
23 Y.Jeannette.Tran@usdoj.gov

24 Of Counsel:

25 BRIAN T. MORAN  
26 United States Attorney,  
27 Western District of Washington

*Attorneys for the United States of America*