

2020 WL 4573259

United States District Court, E.D. Wisconsin.

UNITED STATES of America, Plaintiff,

v.

James K. LEE, Defendant

Civil No. 2:19-cv-00769-LA

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Signed 07/22/2020

Attorneys and Law Firms

[Michael R. Pahl](#), United States Department of Justice, Washington, DC, for Plaintiff.

[Robert M. Romashko](#), Husch Blackwell LLP, Chicago, IL, for Defendant.

Agreed Judgment

[Lynn Adelman](#), UNITED STATES DISTRICT JUDGE

***1** IT IS ORDERED AND ADJUDGED that judgment is entered in favor of the United States and against defendant James K. Lee, as a penalty for failure to timely file a Report of Foreign Bank and Financial Accounts for the 2009, 2010, and 2011 years, the sum of \$1,258,923.45, (which includes a late-payment penalty of \$59,060.62, in addition to the FBAR penalty assessment of \$1,056,791, and pre-judgment interest of \$143,071.83), plus accrued pre-judgment interest on the FBAR penalty assessment as provided by [31 U.S.C. § 3717\(a\)\(1\)](#) and accrued late-payment penalties under [31 U.S.C. § 3717\(e\)\(2\)](#) from and after March 3, 2020, and to the date of entry of this judgment. Post-judgment interest on the FBAR penalty assessment shall accrue pursuant to [28 U.S.C. § 1961\(a\)](#) and post-judgment late-payment penalties shall accrue pursuant to [31 U.S.C. § 3717\(e\)\(2\)](#) and [31 C.F.R. §§ 5.5\(a\)](#) and [901.9](#), until the judgment is paid in full.

All Citations

Slip Copy, 2020 WL 4573259, 126 A.F.T.R.2d 2020-5390