

2022 WL 3588417

United States District Court, C.D.  
California, Western Division.

UNITED STATES of America, Plaintiff,  
v.  
Pamela FISHER, Defendant.

Civil No. CV 19–9988CAS(JEMx)

I

Signed July 21, 2022

### Attorneys and Law Firms

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### JUDGMENT

CHRISTINA A. SNYDER, United States  
District Judge

\*1 Based on the stipulation of the parties and  
for good cause:

IT IS ORDERED that pursuant to [31 U.S.C. Section 5321](#), defendant, Pamela Fisher, is  
liable to the United States for the non-willful

FBAR penalty for the years 2011 and 2012  
in the amount of \$10,000.00 for each year,  
plus the late payment penalty and interest  
pursuant to [31 U.S.C. Section 3717](#) that  
continue to accrue from the date of assessment  
on July 20, 2017, as provided by law. Post-  
judgement interest shall accrue as provided by  
law pursuant to [28 U.S.C. Section 1961](#).

IT IS FURTHER ORDERED that Pamela  
Fisher is not liable to the United States for a  
non-willful FBAR penalty for the year 2013.

IT IS FURTHER ORDERED that pursuant to  
[31 U.S.C. Section 5321](#), defendant, Pamela  
Fisher, is liable to the United States for the  
non-willful FBAR penalty for the year 2014 in  
the amount of \$5,624.52, plus the late payment  
penalty and interest pursuant to [31 U.S.C. Section 3717](#) that continue to accrue from  
the date of assessment on July 20, 2017, as  
provided by law. Post-judgement interest shall  
accrue as provided by law pursuant to [28 U.S.C. Section 1961](#)

IT IS FURTHER ORDERED that entry of this  
judgment shall resolve all issues in the case and  
the parties will bear their own costs and fees,  
including attorney's fees.

IT IS SO ORDERED.

### All Citations

Slip Copy, 2022 WL 3588417, 130 A.F.T.R.2d  
2022-5214