

This case is referenced in an endnote at the Bradford Tax Institute. [CLICK HERE](#) to go to the home page.

**UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION**

Case No. 13-22082-CIV-ALTONAGA/Simonton

UNITED STATES OF AMERICA,

Plaintiff,

v.

CARL R. ZWERNER,

Defendant.

\_\_\_\_\_ /

**NOTICE OF SETTLEMENT**

Plaintiff United States of America and Defendant Carl R. Zwerner hereby notify the Court that they have settled this matter. Under the terms of the settlement, by September 2, 2014, Zwerner is to fully pay the United States the 50% FBAR penalties assessed against him for 2004 and 2005 in the amounts of \$723,762 and \$745,209 respectfully, interest thereon of \$21,336.11 and \$20,947.52 respectively, plus statutory penalties that have accrued under 31 U.S.C. § 3717(e)(2) on the FBAR penalty assessments for 2004 and 2005 of \$128,016.64 and \$125,685.11 respectively. Once that payment is made, the parties will stipulate to dismiss this action with prejudice. The parties request the Court to retain jurisdiction over this matter until the settlement is effectuated.

Dated: June 9, 2014

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Tax Division, U.S. Department of Justice

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Respectfully submitted,

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**Certificate of Service**

I certify that on June 9, 2014, I served a copy of the foregoing by filing it with the Clerk of Court using the CM/ECF system, which will automatically send email notification of such filing to the following counsel of record:

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/s/ Thomas F. Koelbl  
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