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9 UNITED STATES DISTRICT COURT
 10 CENTRAL DISTRICT OF CALIFORNIA
 11 SOUTHERN DIVISION
 12

13 UNITED STATES OF AMERICA,) Case No. 09-CV-344-JVS (RNBx)
)
 14 Plaintiff,) FINAL ORDER OF PERMANENT
) INJUNCTION
 15 vs.)
)
 16 Sidney Binder,)
)
 17 Defendant.)
)

18
 19 Plaintiff United States of America and defendant Sidney
 20 Binder entered into the following stipulation:

21 Plaintiff, the United States of America, has filed a
 22 Complaint for Permanent Injunction in this matter against
 23 defendant Sidney Binder. Defendant admits that this Court has
 24 jurisdiction over him and subject matter jurisdiction of this
 25 matter. Without admitting or denying the allegations in the
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1 Complaint, defendant consents to the entry, without further
2 notice, of [this] Final Order of Permanent Injunction.

3 Defendant waives the entry of findings of fact and
4 conclusions of law and understands that [this] Final Order of
5 Permanent Injunction constitutes the final judgment in this
6 matter, and waives any and all right to appeal from this
7 judgment.
8

9 Defendant states that he enters into the stipulation for
10 Final Order of Permanent Injunction voluntarily. The parties
11 agree that entry of [this] Final Order of Permanent Injunction
12 neither precludes the Internal Revenue Service from assessing
13 taxes, interest, or penalties against defendant for asserted
14 violations of the Internal Revenue Code, nor precludes defendant
15 from contesting such taxes, interest, or penalties.
16

17 Defendant agrees that this Court shall retain
18 jurisdiction over him for the purpose of implementing and
19 enforcing the stipulated Final Order of Permanent Injunction,
20 and understands that he may be found to be in contempt of court
21 if he violates this injunction, resulting in sanctions or
22 imprisonment.
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24 In accordance with the parties' stipulation, therefore,
25 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** that defendant
26 Sidney Binder and his representatives, agents, servants,
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1 employees, and anyone in active concert or participation with
2 him, are **PERMANENTLY ENJOINED**, pursuant to 26 U.S.C. §§ 7402(a),
3 7407, and 7408 from directly or indirectly:

- 4 a. Acting as a federal income tax return preparer or
5 requesting, assisting in, or directing the preparation
6 or filing of federal tax returns for any person, as
7 defined under 26 U.S.C. § 7701(a)(1), other than
8 himself, or appearing as a representative on behalf of
9 any person (other than himself) or organization, whose
10 tax liabilities are under examination by the Internal
11 Revenue Service;
- 12 b. Preparing or filing (or assisting in the preparation
13 or filing of) federal income tax returns (including,
14 but not limited to, forms and documents related to
15 federal income tax returns) for any person other than
16 himself;
- 17 c. Preparing or filing (or assisting in the preparation
18 or filing of) any document in connection with any
19 material matter governed by the internal revenue laws
20 of the United States (including, but not limited to,
21 Title 26 of the United States Code) for any person
22 other than himself;
- 23 d. Engaging in conduct subject to penalty under 26 U.S.C.
24 §§ 6694, 6695, 6700, or 6701; and
- 25 e. Engaging in other similar conduct that interferes with
26 the administration or enforcement of the internal
27 revenue laws.
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1 **ADDITIONALLY**, the Court **ORDERS**, pursuant to 26 U.S.C. §
2 7402, that:

3 1. Defendant Sidney Binder will, by first-class mail or e-
4 mail (in which case, the Assistant U.S. Attorney representing
5 plaintiff in this matter will be copied, with all e-mail
6 addresses visible for inspection), send an executed copy of this
7 injunction, at his own expense, to all persons for whom, and all
8 entities for which, he prepared or assisted in preparing a
9 Federal income tax return after January 1, 2003. That mailing
10 may be under cover of a letter no longer than two pages long,
11 which advises the recipient in the first paragraph that
12 defendant prepared on or more of his or her returns and that
13 defendant has been enjoined by the Federal District Court from
14 preparing further returns. Defendant will file a sworn
15 certificate of compliance that he has taken this action with
16 this Court within 21 days of the date of this order.


17 2. Sidney Binder will provide the United States a list of
18 the names, addresses, e-mail addresses, social security numbers
19 (together with any other Federal tax identification numbers),
20 telephone numbers, and pertinent tax years of all persons for
21 whom he prepared or filed (or assisted in preparing or filing)
22 Federal income tax returns since January 1, 2006. Sidney
23 Binder will file a certification that he has taken this action
24 with this Court within 21 days of the date of this order.
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1 3. The United States is permitted to engage in post-judgment
2 discovery to ensure compliance with this Final Judgment of
3 Permanent Injunction.

4 4. This Court shall retain jurisdiction of this action for
5 the purpose of implementing and enforcing this Final Judgment of
6 Permanent Injunction.

7 IT IS SO ORDERED.

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9
10 DATE: March 27, 2009



11 JAMES V. SELNA

12 UNITED STATES DISTRICT COURT JUDGE

13
14 Respectfully submitted,

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