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

13 United States of America, ) Case No. CV11-00901 ODW (AGRx)  
14 Plaintiff, ) Judgment for Permanent Injunction  
15 vs. ) Against Guillermo B. Garcia  
16 Guillermo B. Garcia, )  
17 Defendant. )

18  
19 Pursuant to the Stipulation for Entry of Judgment for Permanent Injunction  
20 Against Guillermo B. Garcia and all matters properly made part of the record:

21 **IT IS ORDERED** that pursuant to 26 U.S.C. §§ 7402 and 7407, Guillermo B.  
22 Garcia is PERMANENTLY ENJOINED from individually or through any entity, either  
23 directly or indirectly:

- 24 1. Assisting in the preparation of federal tax returns that the he knows  
25 will result in the understatement of any tax liability or the  
26 overstatement of federal tax refunds;  
27 2. Preparing federal income tax returns, amended returns, and other  
28 related documents and forms for others;

- 1           3.     Engaging in any activity subject to penalty under 26 U.S.C. § 6694,
- 2                 6695, 6700, or 6701; and
- 3           4.     Engaging in conduct that substantially interferes with the proper
- 4                 administration and enforcement of the internal revenue laws and
- 5                 from promoting any false tax scheme.

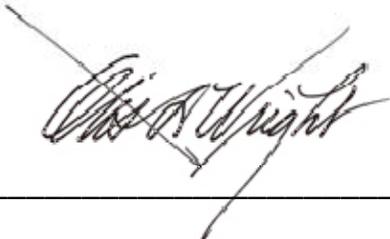
6           **IT IS FURTHER ORDERED** that the Court retains jurisdiction to enforce this  
7 injunction and the United States may engage in post-judgment discovery to  
8 monitor the compliance of Guillermo B. Garcia with this injunction.

9           **IT IS FURTHER ORDERED** that Guillermo B. Garcia has waived any and all  
10 right to appeal from this judgment.

11           **IT IS FURTHER ORDERED** that if Guillermo B. Garcia violates this Judgment  
12 for Permanent Injunction, he may be subject to civil and criminal sanctions for  
13 contempt of court, including imprisonment.

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15           **IT IS SO ORDERED.**

16  
17 DATED: January 31, 2011

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21 \_\_\_\_\_  
22 United States District Judge

23 Respectfully submitted,  
24 ANDRÉ BIROTTE JR.  
25 United States Attorney  
26 SANDRA R. BROWN  
27 Assistant United States Attorney  
28 Chief, Tax Division

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