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

12 UNITED STATES OF AMERICA, 13 Plaintiff, 14 vs. 15 ADIA, LLC, a California Corporation, 16 and PAMELA PENSON, 17 Defendants.	) Case No. 2:17-CV-228-CBM (FFMx) ) ) <del>Proposed</del> FINAL JUDGMENT OF ) PERMANENT INJUNCTION ) AGAINST PAMELA PENSON ) ) <u>JS6</u>
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 20 Pursuant to the "STIPULATION FOR ENTRY OF FINAL JUDGMENT  
 21 OF PERMANENT INJUNCTION AGAINST PAMELA PENSON" filed  
 22 concurrently herewith:

23 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:**

- 24 1. The court has jurisdiction over defendant Pamela Penson and over the  
 25 subject matter of this proposed action pursuant to 28 U.S.C. §§ 1340 and 1345.  
 26 2. Pursuant to 26 U.S.C. §§ 7402 and 7407, defendant Pamela Penson,  
 27 and her representatives, agents, servants, employees, and anyone in active concert  
 28 or participation with her are permanently enjoined from failing to withhold and pay

1 over to the IRS all employment taxes, including federal income and FICA taxes as  
2 required by law;

3         3. Defendant Pamela Penson is ordered to segregate and hold separate  
4 and apart from all other funds the monies withheld from employees or collected  
5 from others for taxes under any internal revenue law of the United States and to  
6 deposit the monies so withheld and collected, as well as the employer's share of  
7 FICA taxes, in an appropriate federal depository bank in accordance with the  
8 federal deposit regulations;

9         4. Defendant Pamela Penson is ordered to deposit FUTA taxes in an  
10 appropriate federal depository bank each quarter in accordance with the federal  
11 deposit regulations;

12         5. Defendant Pamela Penson is ordered for a period of five years from  
13 the date of this judgment, to sign and deliver affidavits to Eric Wang, the assigned  
14 IRS revenue officer, at 9350 Flair Drive, 4th Floor, El Monte, CA 91731, or to  
15 such other specific location or person as the IRS may deem appropriate, no later  
16 than the twentieth day of each month, with Electronic Federal Tax Payment  
17 System receipts, to confirm that the requisite withheld income, FICA, and FUTA  
18 tax deposits were timely made;

19         6. Defendant Pamela Penson is ordered to timely file all Forms 940 and  
20 941 unemployment and employment tax returns with Revenue Officer Eric Wang  
21 at 9350 Flair Drive, 4th Floor, El Monte, CA 91731, or at such other specific  
22 location as the IRS may deem appropriate;

23         7. Defendant Pamela Penson is ordered to timely pay all required  
24 outstanding liabilities due on each tax return required to be filed;

25         8. Defendant Pamela Penson, and any representatives, agents, servants,  
26 employees, attorneys, successors in interest and assigns, and anyone in active  
27 concert or participation with her, are enjoined, in the event all required outstanding  
28 liabilities due on each employment tax return required to be filed going forward

1 from the date of the injunction are not timely paid, from assigning any property or  
2 rights to property held by ADIA, LLC, ("ADIA"), or making any disbursements  
3 from ADIA's assets before paying the delinquent federal employment and  
4 unemployment taxes due for a given payroll period; and

5 ~~9. Defendant Pamela Penson is ordered to notify the IRS of her future  
6 employment tax conduct with respect to any new or presently unknown company,  
7 including the imposition of an affirmative duty upon Pamela Penson to notify  
8 Revenue Officer Eric Wang (or such other person as directed by the IRS) in the  
9 future of any new company, including resuming any previous company that is now  
10 dormant, that she may come to own, manage, or work for in the next five years;~~

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14 9. Defendant Pamela Penson shall notify the IRS, which  
15 includes an affirmative duty upon Pamela Penson to notify  
16 Revenue Officer Eric Wang (or such other persons as  
17 directed by the IRS), of any new or presently unknown  
18 company, including any previous company that is now  
19 dormant, that she may come to own, manage, or work for  
20 in the next five years, and her compliance with  
21 employment tax obligations as to those companies.

1           10.    This Court shall retain jurisdiction over the defendant Pamela Penson  
2 and over this action to enforce this injunction and the United States shall be  
3 entitled to conduct discovery to monitor defendant Pamela Penson's compliance  
4 with the terms of this injunction.

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6           **IT IS SO ORDERED.**

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8 DATED: 6/22/17

  
9 THE HON. CONSUELO B. MARSHALL  
10 UNITED STATES DISTRICT COURT JUDGE

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13 Respectfully Submitted,

14 SANDRA R. BROWN  
15 Acting United States Attorney  
16 THOMAS D. COKER  
17 Assistant United States Attorney  
18 Chief, Tax Division

19                     /S/          

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