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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 BEHROOZ ZIDEHSARAI and)
 JUSTINA V. ZIDEHSARAI,)
)
)
 Defendants.)
 _____)

Case No. 2:14-cv-02818-KJM-EFB

**ORDER APPROVING STIPULATION
FOR PARTIAL JUDGMENT
REGARDING FEDERAL INCOME
TAX YEARS 2004 THROUGH 2009**

Upon consideration of the United States of America’s (“United States”), and Defendants Behrooz Zidehsarai’s and Justina V. Zidehsarai’s, Stipulation for Partial Judgment Regarding Federal Income Tax Years 2004 through 2009 (“Stipulation”), and for good cause shown, IT IS HEREBY ORDERED THAT:

1. The Stipulation is APPROVED;
2. Behrooz Zidehsarai’s and Justina V. Zidehsarai’s federal individual income tax liabilities (Form 1040) for the taxable years ending December 31, 2004, through and including December 31, 2009, with the exception of penalties and interest on penalties for those tax years,

1 are excepted from bankruptcy discharge in their bankruptcy case, *In re Behrooz Zidehsarai and*
2 *Justina V. Zidehsarai*, case number 13-35984 (Bankr. E.D. Cal.), and any other future
3 bankruptcy proceeding, pursuant to 11 U.S.C. §§ 523(a)(1)(C) and (a)(7);

4 3. Behrooz Zidehsarai and Justina V. Zidehsarai are jointly and severally indebted to
5 the United States in the amount of \$ 442,567.94 plus statutory interest and other statutory
6 additions running from October 28, 2016, which represents the unpaid balance of the federal
7 individual income tax (Form 1040) liabilities assessed against Behrooz Zidehsarai and Justina V.
8 Zidehsarai for the taxable years ending December 31, 2004, through and including December 31,
9 2009, excluding penalties and interest on penalties for those tax years, together with accrued but
10 unassessed interest and other statutory additions, together with statutory interest and other
11 statutory additions accruing thereafter pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601,
12 6621, and 6622, until the judgment is paid; and

13 4. The Clerk of the Court shall issue a Partial Judgment consistent with this Order.

14 IT IS SO ORDERED.

15 DATED this 5th day of December, 2016.

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19 UNITED STATES DISTRICT JUDGE
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