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

UNITED STATES OF AMERICA,)	
)	Case No. 2:14-cv-02818-KJM-EFB
Plaintiff,)	
)	JUDGMENT IN A CIVIL CASE
v.)	
)	
BEHROOZ ZIDEHSARAI and)	
JUSTINA V. ZIDEHSARAI,)	
)	
Defendants.)	
_____)	

In accordance with (1) the stipulation of the parties filed December 2, 2016, (ECF 38); (2) the order granting the United States motion for partial summary judgment filed November 10, 2016, (ECF 35); and (3) Rule 58(b)(2)(B) of the Federal Rules of Civil Procedure, judgment is entered as follows:

1. Behrooz Zidehsarai and Justina V. Zidehsarai are jointly and severally indebted to the United States in the amount of \$ 442,567.94 plus statutory interest and other statutory additions running from October 28, 2016, which represents the unpaid balance of the federal individual income tax (Form 1040) liabilities assessed against Behrooz Zidehsarai and Justina V. Zidehsarai for the taxable years ending December 31, 2004, through and including December 31, 2009, excluding penalties and interest on penalties for those tax years, together with accrued but unassessed interest and other statutory additions, together with statutory interest and other

1 statutory additions accruing thereafter pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601,
2 6621, and 6622, until the judgment is paid.

3 2. Behrooz Zidehsarai's and Justina V. Zidehsarai's federal individual income tax
4 liabilities (Form 1040) for the taxable years ending December 31, 2004, through and including
5 December 31, 2009, with the exception of penalties and interest on penalties for those tax years,
6 are excepted from bankruptcy discharge in their bankruptcy case, *In re Behrooz Zidehsarai and*
7 *Justina V. Zidehsarai*, case number 13-35984 (Bankr. E.D. Cal.), and any other future
8 bankruptcy proceeding, pursuant to 11 U.S.C. § 523(a)(1)(C) and (a)(7).

9 3. Behrooz Zidehsarai and Justina V. Zidehsarai are jointly and severally indebted to
10 the United States in the amount of \$ 210,580.23 plus statutory interest and other statutory
11 additions running from October 28, 2016, which represents the unpaid balance of the federal
12 individual income tax (Form 1040) liabilities assessed against Behrooz Zidehsarai and Justina V.
13 Zidehsarai for the taxable years ending December 31, 2010, through and including December 31,
14 2012, including penalties and interest on penalties for those tax years, together with accrued but
15 unassessed interest and other statutory additions, together with statutory interest and other
16 statutory additions accruing thereafter pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601,
17 6621, and 6622, until the judgment is paid.

18 4. Behrooz Zidehsarai's and Justina V. Zidehsarai's federal income tax liabilities
19 (Form 1040) for the taxable years ending December 31, 2010, through and including December
20 31, 2012, including penalties and interest on penalties for those tax years, are excepted from
21 bankruptcy discharge in their bankruptcy case, *In re Behrooz Zidehsarai and Justina V.*
22 *Zidehsarai*, case number 13-35984 (Bankr. E.D. Cal.), pursuant to 11 U.S.C. § 523(a)(1)(A) and
23 (a)(7) because they are for taxes for which returns were last due within three years before the

1 date of the filing of the bankruptcy petition.

2 APPROVED.

3 DATED this 6th day of December, 2016.

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5 _____
6 UNITED STATES DISTRICT JUDGE

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