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8
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.
18
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Case No. 2:17-CV-228-CBM (FFMx)

~~Proposed~~ FINAL JUDGMENT OF
PERMANENT INJUNCTION
AGAINST PAMELA PENSON

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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.

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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/
20 JAMES C. HUGHES
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