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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
DENNIS E. GIROUD,  
INDIVIDUALLY AND D/B/A  
REFUNDS R US,  
  
Defendants.)

) Case No. EDCV 11-00608 VAP  
) (OPx)  
)

**JUDGMENT AND  
PERMANENT INJUNCTION**

**TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:**

Pursuant to the Order filed herewith, IT IS ORDERED AND ADJUDGED that Defendant and those persons in active concert and participation with him, are enjoined permanently from directly or indirectly:

1. Acting as a federal tax return preparer, or assisting in or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than himself, or appearing as a representative on

1       behalf of any person or organization whose tax  
2       liabilities are under examination by the Internal  
3       Revenue Service;

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5   2.   Engaging in conduct subject to penalty under 27  
6       U.S.C. §§ 6694 and 6701, including preparing and  
7       filing tax returns and other documents that  
8       understate that tax liabilities of others;

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10   3.   Preparing his own federal tax returns with fabricated  
11       income tax withholding and refunds based on amounts  
12       shown in Forms 1099-OID issued to his creditors;

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14   4.   Filing, providing forms for, or otherwise aiding or  
15       abetting the filing of frivolous Forms 1040, 1099,  
16       and other IRS forms for himself or others, including  
17       the notarization or signing of certificates of  
18       service or similar documents in connection with the  
19       frivolous tax returns; and

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21   5.   Engaging in any other conduct that is subject to  
22       penalty under the Internal Revenue Code or that  
23       interferes with the proper administration and  
24       enforcement of the internal revenue laws.

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1 Further, Defendant shall:

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3 1. Contact, within 15 days of this Order, by United  
4 States mail, and if an e-mail address is known, by e-  
5 mail, all persons for whom he prepared federal tax  
6 returns or claims for a refund for tax years 2006  
7 through 2010, to inform them of the permanent  
8 injunction entered against him;

9

10 2. Produce to counsel for the United States, within 15  
11 days of this Order, a list that identifies by name,  
12 Social Security number, address, e-mail address,  
13 telephone number, and tax period(s) all persons for  
14 whom he prepared federal tax returns or claims for a  
15 refund for tax years 2006 through 2010; and

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17 3. Provide a copy of this Order to all of his  
18 principals, officers, managers, employees, and  
19 independent contractors within 15 days of this Order.

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21 Further:

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23 1. The United States is permitted to engage in post-  
24 judgment discovery to ensure compliance with the  
25 terms of this permanent injunction; and

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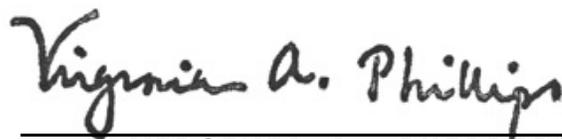
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2. The Court will retain jurisdiction over Defendant and over this action to implement and enforce this Order.

The Court orders that such judgment be entered.

Dated: September 22, 2011

  
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VIRGINIA A. PHILLIPS  
United States District Judge