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22 UNITED STATES DISTRICT COURT
23 FOR THE CENTRAL DISTRICT OF CALIFORNIA

24 UNITED STATES OF AMERICA,
25 Plaintiff,

26 v.

27 SIMON JENKINS,
28 Defendant.

CV13-00732 DDP(PLA)

Civil No. _____

Complaint for Permanent Injunction
and Other Relief

The United States of America, for its Complaint for Permanent Injunction and Other Relief against defendant Simon Jenkins, individually and doing business as Jenkins Tax Service (collectively, "Jenkins"), states as follows:

FILED
13 FEB - 1 PM 3:27
CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

Nature Of The Action

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2 1. The United States brings this Complaint pursuant to 26 U.S.C. (“I.R.C.”) §§ 7401,
3 7402 and 7407 to enjoin Jenkins and anyone in active concert or participation with him
4 from:

- 5 a. Aiding or assisting in the preparation or filing of federal tax returns for any
6 person or entity other than himself or his lawful spouse for life;
- 7 b. Preparing or filing, or assisting in the preparation or filing of tax returns or
8 other related forms or documents for anyone other than himself or his lawful spouse
- 9 c. Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, or
10 any other penalty provision in the Internal Revenue Code
- 11 d. Appearing as a representative on behalf of any person or organization, other
12 than himself or his lawful spouse, whose tax liabilities are under examination or
13 investigation by the Internal Revenue Service (“IRS”); and
- 14 e. Engaging in any other conduct that interferes with the proper administration
15 and enforcement of the internal revenue laws of the United States.

Jurisdiction And Venue

16
17 2. This civil action has been requested by the Chief Counsel of the Internal Revenue
18 Service, a delegate of the Secretary of the Treasury, and commenced at the direction of a
19 delegate of the Attorney General of the United States, pursuant to I.R.C. §§ 7402(a) and
20 7407.

21 3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345 and I.R.C. §§
22 7402(a) and 7407.

23 4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 and I.R.C. §§ 7402(a)
24 and 7407 because the defendant resides in this judicial district.

Defendant Jenkins And Overview Of Jenkins’s Activities

25
26 5. Jenkins was a resident of Bellflower, California, and does business in Gardena,
27 California through Jenkins Tax Service. Jenkins has been a tax return preparer as defined

1 by I.R.C. § 7701(a)(36) for over 20 years. He prepares his customers' federal tax returns
2 for compensation.

3 6. As described in more detail below, Jenkins engaged in a pattern of claiming false
4 deductions, false credits, false expenses, and false claims for refunds on behalf of his
5 customers in the tax years 2004, 2005, 2006, 2007, and 2008.

6 **Criminal Prosecution Of Jenkins**

7 7. On May 24, 2011, Jenkins was indicted on 45 counts of aiding and assisting in the
8 preparation and presentation of false income tax returns, in violation of I.R.C. § 7206.

9 8. On June 14, 2011, Jenkins entered a guilty plea as to count 14 of the indictment.
10 Pursuant to the to the plea agreement, which was filed on June 15, 2011, Jenkins has
11 agreed to enter into "a binding civil injunction" "barring him for life from aiding or
12 assisting in the preparation of federal income tax returns for anyone other than himself
13 and his legal spouse, and barring him from representing persons before the Internal
14 Revenue Service." (*U.S. v. Jenkins*, 2:11-cr-00251-SVW (C.D. Cal.), Dkt. # 25, ¶2(i).)
15 Jenkins further agreed to "publish the contents of the civil injunction to all his current
16 clients." (*Id.*) Attached as **Exhibit 1** is a true and correct copy of the Plea Agreement.

17 9. Given Jenkins's background and involvement in tax-fraud schemes that gave rise to
18 his criminal liability, the misconduct described in this Complaint or other misconduct is
19 likely to recur unless a permanent injunction is entered against him. Accordingly,
20 permanent injunctive relief barring him from the preparation of tax returns and the
21 promotion of tax schemes in the future is warranted. Indeed, as noted above, Jenkins has
22 already agreed to be bound by a permanent injunction.

23 **Jenkins's Fraudulent Tax Preparation And Promotional Practices**

24 10. The IRS conducted examinations of returns prepared by Jenkins from at least 2005
25 through 2009, revealing that the returns at issue contained fabricated Schedule A
26 deductions as well as false Schedule C deductions.

1 11. Jenkins has pled guilty to fabricating and overstating Schedule A and Schedule C
2 deductions on his customer's return. On July 28, 2011, Jenkins entered a guilty plea as to
3 count 14 of the indictment filed against him on March 24, 2011. Count 14 accused
4 Jenkins of preparing a false and fraudulent Form 1040, in that the tax return represented
5 that the taxpayer was entitled to claim certain Schedule A expenses and Jenkins knew
6 that the taxpayer was either not entitled to claim such deductions in the amounts stated on
7 the tax return, or, if entitled to some deductions, was entitled to claim only a substantially
8 smaller amount than that claimed on the return, and as such, was not entitled to the refund
9 claimed on the return. (*U.S. v. Jenkins*, 2:11-cr-00251-SVW (C.D. Cal.), Dkt. # 1, p. 2, 4,
10 Dkt. # 25, ¶ 11.)

11 **Harm To The United States Caused By Jenkins's Misconduct**

12 12. Jenkins's fraudulent tax preparation practices resulted in significant lost tax
13 revenues to the United States. For the tax years 2004 through 2008, Jenkins caused the
14 government to incur a tax loss of \$238,024.00, by intentionally inflating the amounts of
15 Schedule A and Schedule C deductions that he reported on his clients' federal income tax
16 returns.

17 13. For example, as alleged in Count 14 of the Indictment against him, Jenkins
18 prepared an income tax return for the tax year 2005, which, as Jenkins knew and
19 intended, contained false Schedule A itemized expenses. The return reported that the
20 taxpayer was entitled to a refund of \$11,818, even though she was not entitled to such a
21 refund. Jenkins admitted that between April 15, 2005 and April 15, 2009 he willfully and
22 knowingly prepared at least 44 returns which contained false information, such as false
23 deductions, false credits, false expenses, and false claims for refund resulting in false
24 refund claims being filed with the IRS, each ranging from \$443.00 to \$11,646.00, to
25 which Jenkins knew the individual taxpayers were not entitled. *See Exhibit 1*, pp. 7-8.

26 14. Jenkins's conduct harmed the United States because his customers received
27 refunds to which they are not entitled.

1 customers' tax liabilities, Jenkins's activities undermine public confidence in the
2 administration of the federal tax system and encourage noncompliance with the internal
3 revenue laws.

4 16. Jenkins further harms the United States because the IRS must devote its limited
5 resources to identifying Jenkins's customers, ascertaining their correct tax liability,
6 recovering any refunds erroneously issued, and collecting any additional taxes and
7 penalties.

8 **Count I: Injunction Under I.R.C. § 7407**

9 17. The United States incorporates by reference the allegations contained in paragraphs
10 1 through 16.

11 18. Among other things, I.R.C. § 7407 authorizes a court to enjoin a person from
12 engaging in specified misconduct subject to penalty under I.R.C. § 6694, which penalizes
13 a return preparer who prepares or submits a return or claim that contains a frivolous or
14 unrealistic position, or who willfully attempts to understate a customer's tax liability on a
15 return or claim, or who makes an understatement on a return due to reckless or intentional
16 disregard of rules or regulations.¹

17 19. If a return preparer's misconduct is continual or repeated and the court finds that a
18 narrower injunction (*i.e.*, prohibiting specific enumerated conduct) would not be sufficient
19 to prevent the preparer's interference with the proper administration of federal tax laws,
20 the court may enjoin the person from further acting as a return preparer.

21
22 ¹ Section 6694 was amended by the Small Business and Work Opportunity Tax Act of
23 2007, P.L. 110-28, § 8246, effective for returns prepared after May 25, 2007. Section
24 6694(a), as amended, subjects a tax return preparer to penalty for understatements of taxpayer
25 liability due to an "unreasonable position," defined as a position where "the tax return
26 preparer knew (or reasonably should have known) of the position," there was no "reasonable
27 belief that the position would more likely than not be sustained on its merits," and "the
28 position was not disclosed as provided in section 6662(d)(2)(B)(ii)" or "there was no
reasonable basis for the position." Because this suit addresses returns that Jenkins prepared
before May 25, 2007, the United States relies on the penalty standards in effect for returns
prepared on or before that date. For returns prepared after May 25, 2007, the United States
notes that Jenkins's conduct is also subject to penalty under the amended § 6694(a) standards.

1 20. Jenkins has continually and repeatedly prepared federal tax returns that he knew
2 contained inflated, exaggerated, and fictitious deductions. He has also continually and
3 repeatedly submitted returns that willfully understate his customers' tax liability. Jenkins
4 has continually and repeatedly prepared returns that include fraudulent refund claims.
5 Accordingly, he has engaged in conduct subject to penalty under I.R.C. § 6694.

6 21. Jenkins knew or should have known that the returns he prepared for his customers
7 contained claims of which he knew or should have known and for which there was no
8 realistic possibility of being sustained on the merits (for returns prepared prior to and
9 including May 25, 2007) or for which there could not have been a reasonable belief that
10 the position would more likely than not be sustained on the merits. Jenkins fabricated
11 these claims. There could be no possibility that these false deductions, credits, and
12 exemptions would be sustained on the merits because they were fabricated.

13 22. Injunctive relief is appropriate to prevent this misconduct because, absent an
14 injunction, Jenkins is likely to continue to prepare fraudulent federal income tax returns
15 and engage in other misconduct of the type described in this Complaint.

16 23. Jenkins should be permanently enjoined under I.R.C. § 7407 from acting as a
17 federal tax return preparer because a more limited injunction would be insufficient to stop
18 him from interfering with the proper administration of the internal revenue laws.

19 **Count II: Injunction Under I.R.C. § 7402**

20 24. The United States incorporates by reference the allegations contained in paragraphs
21 1 through 23.

22 25. I.R.C. § 7402(a) authorizes a district court to issue injunctions as may be necessary
23 or appropriate for the enforcement of the internal revenue laws, even if the United States
24 has other remedies available for enforcing those laws.

25 26. Jenkins, through the actions described above, has engaged in conduct that interferes
26 substantially with the administration and enforcement of the internal revenue laws.
27 Jenkins substantially interferes with the enforcement of the internal revenue laws by filing

1 frivolous federal tax returns on behalf of his customers that understate their actual tax
2 liability.

3 27. As a result of Jenkins's misconduct, his customers fail to file proper tax returns and
4 erroneous refunds for thousands of dollars have been issued to his customers.

5 28. Jenkins's conduct results in irreparable harm to the United States and to the public
6 for which there is no adequate remedy at law.

7 29. Jenkins's conduct interferes with the proper administration of the Internal Revenue
8 Code because it results in frivolous filings with the IRS that hinder the IRS's ability to
9 determine the correct tax liabilities of Jenkins's customers.

10 30. Unless enjoined by this Court, Jenkins will continue to promote and administer his
11 tax fraud scheme.

12 31. The United States is entitled to injunctive relief under I.R.C. § 7402(a) to prevent
13 the recurrence of this misconduct.

14 WHEREFORE, Plaintiff, the United States of America, prays for the following
15 relief:

16 A. That the Court find that Jenkins has continually and repeatedly engaged in
17 conduct subject to penalty under I.R.C. §§ 6694 and 6701 and that injunctive relief is
18 appropriate under I.R.C. §§ 7402 and 7407 to bar Jenkins from acting as a tax return
19 preparer and from engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695 and
20 6701;

21 B. That the Court find that Jenkins has engaged in conduct that substantially
22 interferes with the enforcement and administration of the internal revenue laws, and that
23 injunctive relief against him is appropriate to prevent the recurrence of that misconduct
24 pursuant to I.R.C. §§ 7407 and 7402(a);

25 C. That the Court, pursuant to I.R.C. §§ 7402 and 7407, enter an order against
26 Simon Jenkins, individually and doing business as Jenkins Tax Services, and his
27 representatives, agents, servants, and employees, permanently enjoining him from directly

1 or indirectly:

- 2 (1) Aiding or assisting in the preparation or filing of federal tax returns for any
3 person or entity other than himself or his lawful spouse for life;
- 4 (2) Preparing or filing, or assisting in the preparation or filing of tax returns or
5 other related forms or documents for anyone other than himself or his lawful
6 spouse
- 7 (3) Engaging in any activity subject to penalty under I.R.C. §§ 6694, 6695, or
8 any other penalty provision in the Internal Revenue Code
- 9 (4) Appearing as a representative on behalf of any person or organization, other
10 than himself or his lawful spouse, whose tax liabilities are under examination
11 or investigation by the Internal Revenue Service (“IRS”); and
- 12 (5) Engaging in any other conduct that interferes with the proper administration
13 and enforcement of the internal revenue laws of the United States.

14 D. That the Court enter an order that Jenkins shall contact by mail (and also by e-
15 mail, if an e-mail address is known) those persons and entities who have, since January 1,
16 2005, previously paid or otherwise retained him to prepare their income tax returns, and
17 inform those persons and entities of his consent to this Stipulated Order of Permanent
18 Injunction and attach a copy of the permanent injunction against Jenkins, and to file with
19 the Court, within 30 days of the date the permanent injunction is entered, a certification
20 signed under penalty of perjury stating that he has done so. The mailings shall include a
21 cover letter in a form either agreed to by counsel for the United States or approved by the
22 Court, and shall not include any other documents or enclosures;

23 E. That the Court enter an order that Jenkins is prohibited from owning,
24 controlling, or managing any business involving tax return preparation and/or the
25 provision of tax advice, or maintaining a professional presence in any premises, whether
26 an office, place of business, dwelling, or other abode, where tax returns are being prepared
27 for a fee or professional tax services are being provided;

1 F. That the Court enter an order that the United States is permitted to engage in
2 limited post-judgment discovery to ensure compliance with this permanent injunction;

3 G. That the Court enter an order that this Court shall retain jurisdiction over this
4 action for purposes of implementing and enforcing this permanent injunction; and

5 H. That the Court enter an order that, pursuant to Fed. R. Civ. P. 65(d)(2), counsel
6 for the United States is authorized to arrange for personal service of this order on the
7 defendant.

8 I. That this Court grant the United States such other and further relief as the Court
9 deems just and appropriate.

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Dated 1/29/13,

Respectfully submitted,
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United States Attorney

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EXHIBIT 1

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8 Attorneys for United States of America

9
 10 UNITED STATES DISTRICT COURT
 FOR THE CENTRAL DISTRICT OF CALIFORNIA
 11 WESTERN DIVISION
 12

13 UNITED STATES OF AMERICA,) Case No. CR 11-00251
)
 14 Plaintiff,) PLEA AGREEMENT FOR
) DEFENDANT SIMON JENKINS
 15 v.)
)
 16 SIMON JENKINS,)
)
 17 Defendant.)
)
 18)

19
 20 1. This constitutes the plea agreement between SIMON
 21 JENKINS ("defendant") and the United States Attorney's Office for
 22 the Central District of California ("the USAO") in the above-
 23 captioned case. This agreement is limited to the USAO and cannot
 24 bind any other federal, state or local prosecuting, enforcement,
 25 administrative or regulatory authorities.

26 //
 27 //

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1 allowed to prepare truthful income tax returns for himself and
2 his legal spouse.

3 i) Agree to a binding civil injunction pursuant to 26
4 U.S.C. §§ 7402 and 7407, if asked to do so by the Tax Division of
5 the Department of Justice, barring him for life from aiding or
6 assisting in the preparation of federal income tax returns for
7 anyone other than himself and his legal spouse, and barring him
8 from representing persons before the Internal Revenue Service.
9 Defendant understands that the United States will file a civil
10 complaint against him seeking this relief, and defendant agrees
11 to consent to a permanent injunction. Defendant will publish the
12 civil injunction to all his current clients.

13 THE USAO'S OBLIGATIONS

14 3. The USAO agrees to:

15 a) Not contest facts agreed to in this agreement.

16 b) Abide by all agreements regarding sentencing factors
17 contained in this agreement.

18 c) At the time of sentencing, move to dismiss the
19 remaining counts of the indictment as against defendant.

20 Defendant agrees, however, that at the time of sentencing the
21 Court may consider the dismissed counts in determining the
22 applicable Sentencing Guidelines range, the propriety and extent
23 of any departure from that range, and the sentence to be imposed
24 after consideration of the Sentencing Guidelines and all other
25 relevant factors under 18 U.S.C. § 3553(a).

1 d) At the time of sentencing, provided that defendant
2 demonstrates an acceptance of responsibility for the offense up
3 to and including the time of sentencing, recommend a two-level
4 reduction in the applicable Sentencing Guidelines offense level,
5 pursuant to U.S.S.G. § 3E1.1, and recommend and, if necessary,
6 move for an additional one-level reduction if available under
7 that section.

8 e) Not to further prosecute defendant for any
9 additional violations known to the USAO at the time of the plea
10 arising out of defendant's conduct described in the stipulated
11 factual basis set forth below. Defendant understands that the
12 USAO is free to criminally prosecute defendant for any other
13 unlawful past conduct or any unlawful conduct that occurs after
14 the date of this agreement. Defendant agrees that at the time of
15 sentencing, the Court may consider the uncharged conduct in
16 determining the applicable Sentencing Guidelines range, the
17 propriety and extent of any departure from that range, and the
18 sentence to be imposed after consideration of the Sentencing
19 Guidelines and all other relevant factors under 18 U.S.C. §
20 3553(a).

21 f) Recommend that defendant be sentenced to a term of
22 imprisonment no higher than the low end of the applicable
23 Sentencing Guidelines range, provided that the total offense
24 level used by the Court to determine that range is 17 or higher,
25 and provided that the Court does not depart downward in offense
26 level or criminal history category. For purposes of this
27
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1 agreement, the low end of the Sentencing Guidelines range is that
2 defined by the Sentencing Table in U.S.S.G. Chapter 5, Part A.

3 NATURE OF THE OFFENSE

4 4. Defendant understands that for defendant to be guilty of
5 the crime charged in count fourteen, violation of Title 26,
6 United States Code, Section 7206(2), the following must be true:
7 1) the defendant must have aided, procured, counseled, or advised
8 the preparation of a tax return; 2) the return was filed with the
9 Internal Revenue Service; 3) the return was false as to a
10 material matter; and 4) the defendant acted willfully as to each
11 count. Defendant admits that he is, in fact, guilty of this
12 offense as described in count fourteen of the indictment.

13 PENALTIES AND RESTITUTION

14 5. Defendant understands that the statutory maximum
15 sentence that the Court can impose for a violation of Title 26,
16 United States Code, Section 7206(2) is: 3 years imprisonment; a
17 1-year period of supervised release; a fine of \$250,000 or twice
18 the gross gain or gross loss resulting from the offense,
19 whichever is greater; and a mandatory special assessment of
20 \$100.00. Defendant agrees to pay the special assessment at or
21 before the time of sentencing.

22 6. Defendant understands that supervised release is a
23 period of time following imprisonment during which defendant will
24 be subject to various restrictions and requirements. Defendant
25 understands that if defendant violates one or more of the
26 conditions of any supervised release imposed, defendant may be
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1 returned to prison for all or part of the term of supervised
2 release, which could result in defendant serving a total term of
3 imprisonment greater than the statutory maximum stated above.

4 7. Defendant understands that the Court may order defendant
5 to pay restitution and defendant agrees to make full restitution
6 for the losses caused by defendant's activities. Defendant
7 agrees that, in return for the United States Attorney's Office's
8 compliance with its obligations under this agreement, the amount
9 of restitution is not restricted to the amount of losses in the
10 count to which the defendant is pleading guilty and may include
11 losses arising from all relevant conduct in connection with this
12 charge. Defendant further agrees that defendant will not seek
13 the discharge of any restitution obligation, in whole or in part,
14 in any present or future bankruptcy proceeding.

15 8. The Court may order defendant to pay any additional
16 fines that defendant owes to the United States. Also the Court
17 may order defendant to pay the costs of prosecution, which may be
18 in addition to the statutory maximum fine stated above.

19 9. Defendant agrees that the amount of restitution in this
20 case is \$238,024.00 for which defendant is responsible by virtue
21 of defendant's unlawful, willful and knowing aiding, procuring,
22 counseling, or advising the preparation of federal income tax
23 returns, containing materially false information, which were
24 filed with the Internal Revenue Service.

25 10. Defendant also understands that, by pleading
26 guilty, defendant may be giving up valuable government benefits
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1 and valuable civic rights, such as the right to vote, the right
2 to possess a firearm, the right to hold office, and the right to
3 serve on a jury. Defendant understands that once the court
4 accepts defendant's guilty plea, it will be a federal felony for
5 defendant to possess a firearm or ammunition. Defendant
6 understands that the conviction in this case may also subject
7 defendant to various other collateral consequences, including but
8 not limited to revocation of probation, parole, or supervised
9 release in another case and suspension or revocation of a
10 professional license. Defendant understands that unanticipated
11 collateral consequences will not serve as grounds to withdraw
12 defendant's guilty plea.

13 FACTUAL BASIS

14 Defendant and the USAO agree and stipulate to the following
15 statement of facts provided below. The statement of facts
16 includes facts sufficient to support a plea of guilty to the
17 charge described in this plea agreement. It is not meant to be a
18 complete recitation of all facts relevant to the underlying
19 criminal conduct or all facts known to defendant that relate to
20 that conduct.

21 11. Defendant, a resident of Bellflower, California, admits
22 that for the years 2002 through 2006, within the Central District
23 of California, the following:

24 a. Defendant owned and operated a tax preparation
25 business known as Jenkins Tax Service, located in Gardena,
26 California.

SENTENCING FACTORS

12. Defendant understands that in determining defendant's sentence the Court is required to consider the factors set forth in 18 U.S.C. § 3553(a)(1)-(7), including the kinds of sentence and sentencing range established under the Sentencing Guidelines. Defendant understands that the Sentencing Guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the Sentencing Guidelines range, and that after considering the Sentencing Guidelines and the other § 3553(a) factors, the Court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crime of conviction.

13. Defendant and the USAO agree to the following applicable Sentencing Guidelines factors:

Base Offense Level :	18
[U.S.S.G. §§ 2T1.4(a)(1) and 2T4.1] (Tax loss, before interest and penalties, is more than \$200,000 and less than \$400,000)	
Specific Offense Characteristics:	2
[U.S.S.G. § 2T1.4(b)(1)(B)] (because defendant was in the business of preparing income tax returns)	
Acceptance of Responsibility:	-3

Total Offense Level: 17

The USAO will agree to a two-level downward adjustment for acceptance of responsibility (and, if applicable, move for an additional one-level downward adjustment under U.S.S.G.

1 §§3E1.1(b)), bringing defendant's Total Offense Level to 17, only
2 if the conditions set forth in paragraph 3.d. are met.

3 Subject to paragraph 28 below, defendant and the USAO agree
4 not to seek, argue, or suggest in any way, either orally or in
5 writing, that any other specific offense characteristics,
6 adjustments, or departures relating to the offense level be
7 imposed. Defendant agrees, however, that if, after signing this
8 agreement but prior to sentencing, defendant were to commit an
9 act, or the USAO were to discover a previously undiscovered act
10 committed by defendant prior to signing this agreement, which
11 act, in the judgment of the USAO, constituted obstruction of
12 justice within the meaning of U.S.S.G. § 3C1.1, the USAO would be
13 free to seek the enhancement set forth in that section.

14 14. Defendant understands that there is no agreement as to
15 defendant's criminal history or criminal history category.

16 15. Defendant and the USAO further agree that the Court
17 should order, as a special condition of supervised release, that
18 defendant not prepare federal or state income tax returns or
19 other financial or accounting documents for any third parties,
20 other than for himself and his legal spouse.

21 16. With respect to count fourteen, defendant and the USAO
22 agree that, taking into account the factors listed in 18 U.S.C. §
23 3553(a)(1)-(7), and the relevant Sentencing Guidelines effective
24 November 1, 2010, there is a reasonable basis for the Court to
25 determine defendant's sentence in this case, and that defendant
26 should be sentenced in accordance with the Sentencing Guidelines.

1 Therefore, subject to paragraph 28 below, with respect to count
2 fourteen, defendant and the USAO agree not to argue, either
3 orally or in writing, that the Court (a) not follow the
4 Sentencing Guidelines in imposing a sentence; (b) impose a
5 sentence not in accordance with the Sentencing Guidelines; or (c)
6 impose a term of imprisonment outside the sentencing range for
7 the Total Offense Level stipulated to in paragraph 13, above.

8 WAIVER OF CONSTITUTIONAL RIGHTS

9 17. Defendant understands that by pleading guilty,
10 defendant gives up the following rights:

11 a. The right to persist in a plea of not guilty.
12 b. The right to a speedy and public trial by jury.
13 c. The right to the assistance of an attorney at
14 trial, including the right to have the Court appoint an attorney
15 to represent defendant. Defendant understands, however, that,
16 despite defendant's plea of guilty, defendant retains the right
17 to be represented by an attorney -- and, if necessary, to have
18 the Court appoint an attorney if defendant cannot afford one --
19 at every other stage of the proceeding.

20 d. The right to be presumed innocent and to have the
21 burden of proof placed on the government to prove defendant
22 guilty beyond a reasonable doubt.

23 e. The right to confront and cross-examine witnesses
24 against defendant.

25 f. The right to testify on defendant's own behalf and
26 present evidence in opposition to the charges, including the
27

1 right to call witnesses and to subpoena those witnesses to
2 testify.

3 g. The right not to be compelled to testify, and, if
4 defendant chose not to testify or present evidence, to have that
5 choice not be used against defendant.

6 h. Any and all rights to pursue any affirmative
7 defenses, Fourth Amendment or Fifth Amendment claims, and other
8 pretrial motions that have been filed or could be filed.

9 WAIVER OF DNA TESTING

10 18. Defendant has been advised that the government has in
11 its possession the following items of physical evidence that
12 could be subjected to DNA testing: Income Tax Returns.

13 Defendant understands that the government does not intend to
14 conduct DNA testing of these items. Defendant understands: (a)
15 before entering a guilty plea pursuant to this agreement,
16 defendant could request DNA testing of evidence in this case; and
17 (b) with respect to the offense to which defendant is pleading
18 guilty pursuant to this agreement, defendant would have the right
19 to request DNA testing of evidence after conviction under the
20 conditions specified in 18 U.S.C. § 3600. Knowing and
21 understanding defendant's right to request DNA testing, defendant
22 voluntarily gives up that right with respect to both the specific
23 items listed above and any other items of evidence there may be
24 in this case that might be subject to DNA testing. Defendant
25 understands that by giving up this right: (a) defendant is giving
26 up any ability to request DNA testing of evidence in this case in
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1 the current proceeding, in any proceeding after conviction under
2 18 U.S.C. § 3600, and in any other proceeding of any type; and
3 (b) defendant will never have another opportunity to have the
4 evidence in this case, whether or not listed above, submitted for
5 DNA testing, and will never have an opportunity to employ the
6 results of DNA testing to support a claim that defendant is
7 innocent of the offense to which defendant is pleading guilty.

8 WAIVER OF APPEAL OF CONVICTION

9 19. Defendant understands that, with the exception of an
10 appeal based on a claim that defendant's guilty plea was
11 involuntary, by pleading guilty defendant is waiving and giving
12 up any right to appeal defendant's conviction on the offense to
13 which defendant is pleading guilty.

14 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

15 20. Defendant agrees that, provided that the Court imposes
16 a total term of imprisonment on the count of conviction within or
17 below the range corresponding to a total offense level of 17 and
18 the criminal history category calculated by the Court, defendant
19 gives up the right to appeal all of the following: (a) the
20 procedures and calculations used to determine and impose any
21 portion of the sentence; (b) the term of imprisonment imposed by
22 the Court; (c) the fine imposed by the court, provided it is
23 within the statutory maximum; (d) the amount and terms of any
24 restitution order, provided it requires payment of no more than
25 \$238,024; (e) the term of probation or supervised release imposed
26 by the Court, provided it is within the statutory maximum; and
27

1 (f) any of the following conditions of probation or supervised
2 release imposed by the Court: the standard conditions set forth
3 in General Orders 318, 01-15, and or 05-02 of this Court; the
4 drug testing conditions mandated by 18 U.S.C. §§ 3563(a)(5) and
5 3583(d); the alcohol and drug use conditions authorized by 18
6 U.S.C. § 3563(b); and the special condition of supervised release
7 that defendant not prepare federal or state income tax returns or
8 other financial or accounting documents for any third parties,
9 other than for himself and his legal spouse.

10 21. The USAO agrees that, provided (a) all portions of the
11 sentence are at or below the statutory maximum specified above
12 and (b) the Court imposes a term of imprisonment within or above
13 the range corresponding to a total offense level of 17 and the
14 criminal history category calculated by the Court, the USAO gives
15 up its right to appeal any portion of the sentence, with the
16 exception that the USAO reserves the right to appeal the amount
17 of restitution ordered if that amount is less than \$238,024.

18 WAIVER OF APPEAL AND COLLATERAL ATTACK

19 22. Defendant gives up any right to bring a post-conviction
20 collateral attack on the conviction or sentence, including any
21 order of restitution, except a post-conviction collateral attack
22 based on a claim of ineffective assistance of counsel, a claim of
23 newly discovered evidence, or an explicitly retroactive change in
24 the applicable Sentencing Guidelines, sentencing statues, or
25 statutes of conviction.

1 fails to perform any of defendant's obligations under this
2 agreement ("a breach"), the USAO may declare this agreement
3 breached. All of defendant's obligations are material, a single
4 breach of this agreement is sufficient for the USAO to declare a
5 breach, and defendant shall not be deemed to have cured a breach
6 without the express agreement of the USAO in writing. If the
7 USAO declares this agreement breached, and the Court finds such a
8 breach to have occurred, then: (a) if defendant has previously
9 entered a guilty plea pursuant to this agreement, defendant will
10 not be able to withdraw the guilty plea, and (b) the USAO will be
11 relieved of all its obligations under this agreement.

12 26. Following the Court's finding of a knowing breach of
13 this agreement by defendant, should the USAO choose to pursue any
14 charge or any civil, administrative, or regulatory action that
15 was either dismissed or not filed as a result of this agreement,
16 then:

17 a) Defendant agrees that any applicable statute of
18 limitations is tolled between the date of defendant's signing of
19 this agreement and the filing commencing any such action.

20 b) Defendant waives and gives up all defenses based on
21 the statute of limitations, any claim of pre-indictment delay, or
22 any speedy trial claim with respect to any such action, except to
23 the extent that such defenses existed as of the date of
24 defendant's signing this agreement.

25 c) Defendant agrees that: (i) any statements made by
26 defendant, under oath, at the guilty plea hearing (if such a
27

1 hearing occurred prior to the breach); (ii) the agreed to factual
2 basis statement in this agreement; and (iii) any evidence derived
3 from such statements, shall be admissible against defendant in
4 any such action against defendant, and defendant waives and gives
5 up any claim under the United States Constitution, any statute,
6 Rule 410 of the Federal Rules of Evidence, Rule 11(f) of the
7 Federal Rules of Criminal Procedure, or any other federal rule,
8 that the statements or any evidence derived from the statements
9 should be suppressed or are inadmissible.

10 COURT AND PROBATION OFFICE NOT PARTIES

11 27. Defendant understands that the Court and the United
12 States Probation Office are not parties to this agreement and
13 need not accept any of the USAO's sentencing recommendations or
14 the parties' agreements to facts or sentencing factors.

15 28. Defendant understands that both defendant and the USAO
16 are free to: (a) supplement the facts by supplying relevant
17 information to the United States Probation Office and the Court,
18 (b) correct any and all factual misstatements relating to the
19 Court's Sentencing Guidelines calculations, and (c) argue on
20 appeal and collateral review that the Court's Sentencing
21 Guidelines calculations are not error, although each party agrees
22 to maintain its view that the calculations in paragraph 13 are
23 consistent with the facts of this case. While this paragraph
24 permits both the USAO and defendant to submit full and complete
25 factual information to the United States Probation Office and the
26 Court, even if that factual information may be viewed as

1 inconsistent with the facts agreed to in this agreement, this
2 paragraph does not affect defendant's and the USAO's obligations
3 not to contest the facts agreed to in this agreement.

4 29. Defendant understands that even if the Court ignores
5 any sentencing recommendation, finds facts or reaches conclusions
6 different from those agreed to, and/or imposes any sentence up to
7 the maximum established by statute, defendant cannot, for that
8 reason, withdraw defendant's guilty plea, and defendant will
9 remain bound to fulfill all defendant's obligations under this
10 agreement. Defendant understands that no one -- not the
11 prosecutor, defendant's attorney, or the Court -- can make a
12 binding prediction or promise regarding the sentence defendant
13 will receive, except that it will be within the statutory
14 maximum.

15 NO ADDITIONAL AGREEMENTS

16 30. Defendant understands that, except as set forth herein,
17 there are no promises, understandings, or agreements between the
18 USAO and defendant or defendant's attorney, and that no
19 additional promise, understanding, or agreement may be entered
20 into unless in a writing signed by all parties or on the record
21 in court.

22
23
24 //

25 //

26 //

CERTIFICATION OF DEFENDANT

1

2 I have read this agreement in its entirety. I have had

3 enough time to review and consider this agreement, and I have

4 carefully and thoroughly discussed every part of it with my

5 attorney. I understand the terms of this agreement, and I

6 voluntarily agree to those terms. I have discussed the evidence

7 with my attorney, and my attorney has advised me of my rights, of

8 possible pretrial motions that might be filed, of possible

9 defenses that might be asserted either prior to or at trial, of

10 the sentencing factors set forth in 18 U.S.C. § 3553(a), of the

11 relevant Sentencing Guidelines provisions, and of the

12 consequences of entering into this agreement. No promises,

13 inducements, or representations of any kind have been made to me

14 other than those contained in this agreement. No one has

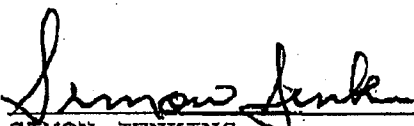
15 threatened or forced me in any way to enter into this agreement.

16 I am satisfied with the representation of my attorney in this

17 matter, and I am pleading guilty because I am guilty of the

18 charges and wish to take advantage of the promises set forth in

19 this agreement, and not for any other reason.

20 

21 _____

22 SIMON JENKINS
Defendant

6-13-11

Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

1

2 I am Simon Jenkins' attorney. I have carefully and

3 thoroughly discussed every part of this agreement with my client.

4 Further, I have fully advised my client of his rights, of

5 possible pretrial motions that might be filed, of possible

6 defenses that might be asserted either prior to or at trial, of

7 the sentencing factors set forth in 18 U.S.C. § 3553(a), of

8 relevant Sentencing Guidelines provisions, and of the

9 consequences of entering into this agreement. To my knowledge,

10 no promises, inducements, or representations of any kind have

11 been made to my client other than those contained in this

12 agreement; no one has threatened or forced my client in any way


13 to enter into this agreement; my client's decision to enter into

14 this agreement is an informed and voluntary one; and the factual

15 basis set forth in this agreement is sufficient to support my

16 client's entry of a guilty plea pursuant to this agreement.

17

18 

 JOSEPH SCHEMARIA, ESQ
 Counsel for Defendant
 Simon Jenkins

19 June 14, 2011
 Date

**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA**

NOTICE OF ASSIGNMENT TO UNITED STATES MAGISTRATE JUDGE FOR DISCOVERY

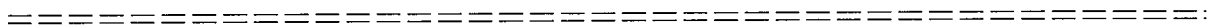
This case has been assigned to District Judge Dean D. Pregerson and the assigned discovery Magistrate Judge is Paul Abrams.

The case number on all documents filed with the Court should read as follows:

CV13 - 732 DDP (PLAx)

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge



NOTICE TO COUNSEL

A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).

Subsequent documents must be filed at the following location:

Western Division
312 N. Spring St., Rm. G-8
Los Angeles, CA 90012

Southern Division
411 West Fourth St., Rm. 1-053
Santa Ana, CA 92701-4516

Eastern Division
3470 Twelfth St., Rm. 134
Riverside, CA 92501

Failure to file at the proper location will result in your documents being returned to you.

COPY

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

Central District of California

United States of America

CV13-00732 DDP(PLA)

Plaintiff(s)

v.

Civil Action No.

Simon Jenkins

Defendant(s)

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address)

Simon Jenkins

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Lauren Castaldi
Tax Division, US Department of Justice
PO Box 683
Washington DC, 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

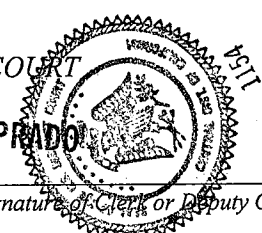
FEB - 1 2013

Date:

CLERK OF COURT

JULIE PRADO

Signature of Clerk or Deputy Clerk



**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET**

I (a) PLAINTIFFS (Check box if you are representing yourself <input type="checkbox"/> UNITED STATES OF AMERICA	DEFENDANTS SIMON JENKINS
(b) Attorneys (Firm Name, Address and Telephone Number. If you are representing yourself, provide same.) United States Attorney Office, VALERIE L. MAKAREWICZ, AUSA 300 N. Los Angeles St., Room 7211, Los Angeles, CA 90012 Tel: (213) 894-2729 Fax: (213) 894-0115	Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an X in one box only.) <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 2 U.S. Government Defendant <input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)	III. CITIZENSHIP OF PRINCIPAL PARTIES - For Diversity Cases Only (Place an X in one box for plaintiff and one for defendant.) <table style="width:100%; border: none;"> <tr> <td style="border: none;"></td> <td style="border: none; text-align: center;">PTF</td> <td style="border: none; text-align: center;">DEF</td> <td style="border: none;"></td> <td style="border: none; text-align: center;">PTF</td> <td style="border: none; text-align: center;">DEF</td> </tr> <tr> <td style="border: none;">Citizen of This State</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 1</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 1</td> <td style="border: none;">Incorporated or Principal Place of Business in this State</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 4</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 4</td> </tr> <tr> <td style="border: none;">Citizen of Another State</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 2</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 2</td> <td style="border: none;">Incorporated and Principal Place of Business in Another State</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 5</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 5</td> </tr> <tr> <td style="border: none;">Citizen or Subject of a Foreign Country</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 3</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 3</td> <td style="border: none;">Foreign Nation</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 6</td> <td style="border: none; text-align: center;"><input type="checkbox"/> 6</td> </tr> </table>		PTF	DEF		PTF	DEF	Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business in this State	<input type="checkbox"/> 4	<input type="checkbox"/> 4	Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6
	PTF	DEF		PTF	DEF																				
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business in this State	<input type="checkbox"/> 4	<input type="checkbox"/> 4																				
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Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6																				

IV. ORIGIN (Place an X in one box only.)

1 Original Proceeding
 2 Removed from State Court
 3 Remanded from Appellate Court
 4 Reinstated or Reopened
 5 Transferred from another district (specify):
 6 Multi-District Litigation
 7 Appeal to District Judge from Magistrate Judge

V. REQUESTED IN COMPLAINT: JURY DEMAND: Yes No (Check 'Yes' only if demanded in complaint.)

CLASS ACTION under F.R.C.P. 23: Yes No **MONEY DEMANDED IN COMPLAINT: \$** _____

VI. CAUSE OF ACTION (Cite the U.S. Civil Statute under which you are filing and write a brief statement of cause. Do not cite jurisdictional statutes unless diversity.)
 26 U.S.C. SECTIONS 7401, 7402 and 7407

VII. NATURE OF SUIT (Place an X in one box only.)

OTHER STATUTES	CONTRACT	TORTS	TORTS	PRISONER PETITIONS	LABOR
<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Act <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Info. Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes	<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise <div style="background-color: #cccccc; text-align: center; font-weight: bold;">REAL PROPERTY</div> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<div style="background-color: #cccccc; text-align: center; font-weight: bold;">PERSONAL INJURY</div> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Fed. Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury-Med Malpractice <input type="checkbox"/> 365 Personal Injury-Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <div style="background-color: #cccccc; text-align: center; font-weight: bold;">IMMIGRATION</div> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus-Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	<div style="background-color: #cccccc; text-align: center; font-weight: bold;">PERSONAL PROPERTY</div> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability <div style="background-color: #cccccc; text-align: center; font-weight: bold;">BANKRUPTCY</div> <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <div style="background-color: #cccccc; text-align: center; font-weight: bold;">CIVIL RIGHTS</div> <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 American with Disabilities - Employment <input type="checkbox"/> 446 American with Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus/Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <div style="background-color: #cccccc; text-align: center; font-weight: bold;">FORFEITURE/PENALTY</div> <input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs <input type="checkbox"/> 660 Occupational Safety /Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act <div style="background-color: #cccccc; text-align: center; font-weight: bold;">PROPERTY RIGHTS</div> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <div style="background-color: #cccccc; text-align: center; font-weight: bold;">SOCIAL SECURITY</div> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <div style="background-color: #cccccc; text-align: center; font-weight: bold;">FEDERAL TAX SUITS</div> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS-Third Party 26 USC 7609

CV 13-00732

FOR OFFICE USE ONLY: Case Number: _____

AFTER COMPLETING THE FRONT SIDE OF FORM CV-71, COMPLETE THE INFORMATION REQUESTED BELOW.

**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
CIVIL COVER SHEET**

VIII(a). IDENTICAL CASES: Has this action been previously filed in this court and dismissed, remanded or closed? No Yes
If yes, list case number(s): _____

VIII(b). RELATED CASES: Have any cases been previously filed in this court that are related to the present case? No Yes
If yes, list case number(s): CR 11-00251 SVW

Civil cases are deemed related if a previously filed case and the present case:

- (Check all boxes that apply) A. Arise from the same or closely related transactions, happenings, or events; or
 B. Call for determination of the same or substantially related or similar questions of law and fact; or
 C. For other reasons would entail substantial duplication of labor if heard by different judges; or
 D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

IX. VENUE: (When completing the following information, use an additional sheet if necessary.)

(a) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named plaintiff resides.
 Check here if the government, its agencies or employees is a named plaintiff. If this box is checked, go to item (b).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

(b) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** named defendant resides.
 Check here if the government, its agencies or employees is a named defendant. If this box is checked, go to item (c).

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

(c) List the County in this District; California County outside of this District; State if other than California; or Foreign Country, in which **EACH** claim arose.
Note: In land condemnation cases, use the location of the tract of land involved.

County in this District:*	California County outside of this District; State, if other than California; or Foreign Country
Los Angeles County	

* Los Angeles, Orange, San Bernardino, Riverside, Ventura, Santa Barbara, or San Luis Obispo Counties
 Note: In land condemnation cases, use the location of the tract of land involved

X. SIGNATURE OF ATTORNEY (OR PRO PER):  Date: 2/1/13

Notice to Counsel/Parties: The CV-71 (JS-44) Civil Cover Sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet.)

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935FF(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405(g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405(g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. (g))