

UNITED STATES OF AMERICA,
Plaintiff-Appellee,
v.
LOWELL BAISDEN, Defendant-
Appellant.

No. 15-15023

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

Submitted June 26, 2017**
June 30, 2017

NOT FOR PUBLICATION

D.C. No. 1:06-cv-01368-AWI-MJS

MEMORANDUM*

Appeal from the United States District Court
for the Eastern District of California
Anthony W. Ishii, District Judge, Presiding

Before: PAEZ, BEA, and MURGUIA, Circuit
Judges.

Lowell Baisden appeals pro se from the
district court's judgment modifying a
permanent injunction under 26 U.S.C. § 7408
barring Baisden from promoting an abusive
tax scheme. We have jurisdiction under 28
U.S.C. § 1291. We review de novo the district
court's legal conclusions, for clear error its
factual findings, and

Page 2

for an abuse of discretion its decision to grant
a permanent injunction and the scope of the
injunction. *Columbia Pictures Indus., Inc. v.*
Fung, 710 F.3d 1020, 1030 (9th Cir. 2013).
We affirm.

The district court did not abuse its
discretion by issuing the permanent
injunction, as modified, because the
injunction "state[s] its terms specifically" and
"describe[s] in reasonable detail . . . the act or
acts restrained." Fed. R. Civ. P. 65(d)(1);

United States v. Kapp, 564 F.3d 1103, 1114
(9th Cir. 2009) (upholding against a
vagueness and overbreadth challenge an
injunction prohibiting a defendant from
preparing tax returns claiming a specified tax
deduction).

We reject as meritless Baisden's
contentions that the injunction punishes past
conduct and violates his First Amendment
rights. *See United States v. Estate Pres.*
Servs., 202 F.3d 1093, 1106 (9th Cir. 2000)
(upholding against a First Amendment
challenge a 26 U.S.C. § 7408 injunction
because it "proscribes only fraudulent
conduct" and defendants "may continue to
publish legitimate tax planning advice").

AFFIRMED.

Footnotes:

* This disposition is not appropriate for
publication and is not precedent except as
provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this
case is suitable for decision without oral
argument. *See Fed. R. App. P. 34(a)(2)*.
