

UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF
CALIFORNIA

United States v. Rios

Rios · No. 1:24-cv-00159-TLN-HBK · Decided August 11, 2025

SUMMARY

The United States District Court for the Eastern District of California issued a bench warrant for Armando Rios after he failed to comply with an order enforcing an IRS summons and failed to pay a continuing daily contempt fine. The court ordered that Rios remain in custody until compliance or further court order, discharged the reporting requirement, and administratively closed the case.

CASE DETAILS

COURT	United States District Court for the Eastern District of California
JURISDICTION	United States District Court for the Eastern District of California
DECIDED	August 11, 2025
DOCKET	1:24-cv-00159-TLN-HBK
DISPOSITION	other
PROCEDURAL POSTURE	Petition to enforce an IRS summons followed by a motion for civil contempt; after the respondent failed to comply with prior orders and monetary sanctions, the court considered and issued a bench warrant to compel compliance.
PRECEDENTIAL VALUE	Unpublished district court order; precedential status is unknown.

TOPICS

- contempt
- tax collection
- remedies
- civil procedure

PRACTICE AREAS

- tax procedure
- civil contempt
- remedies

QUESTIONS PRESENTED

- Whether the court could issue a bench warrant and remand Rios into custody as a civil contempt sanction after a continuing monetary fine failed to secure compliance with the IRS-summons enforcement order.

2. Whether the court should discharge the periodic status-report requirement and administratively close the case after issuing the warrant.

HOLDINGS

1. A court may impose civil contempt sanctions, including a bench warrant for arrest and custody, to compel compliance with its orders when a less coercive monetary sanction has proved ineffective.
2. The court issued a bench warrant for Rios's arrest and ordered that he remain in custody until he complied with the prior orders or until further order of the court.

KEY QUOTATIONS

“A district court “should apply the least coercive sanction (e.g., a monetary penalty) reasonably calculated to win compliance with its orders.”” (at 1)

“Accordingly, a bench warrant is hereby ISSUED for the arrest of Armando Rios to compel his compliance with the magistrate judge’s August 7, 2024 order and this Court’s order directing Rios to pay a \$300.00 continuing daily fine.” (at 2)

FACTUAL BACKGROUND

The magistrate judge ordered Armando Rios to comply with an IRS summons, but Rios never complied. He also failed to respond to the findings and recommendations, appear at the show cause hearing, pay the \$300 continuing daily contempt fine, or contact the United States. After three months, the government reported that the monetary sanction had been ineffective and requested consideration of a warrant to compel compliance.

PROCEDURAL HISTORY

The United States filed a petition to enforce an IRS summons on February 2, 2024. The assigned magistrate judge granted the petition on August 7, 2024, but Armando Rios did not comply. The magistrate judge recommended granting the government's contempt motion, and the district court subsequently held Rios in civil contempt, imposed a \$300 continuing daily fine, and ordered periodic status reports. After the fine proved ineffective, the court issued a bench warrant, ordered Rios held until compliance, discharged the status-report requirement, and administratively closed the case.

DISPOSITION

other

REMAND INSTRUCTIONS

No remand was ordered. The court directed the United States Marshal to execute the bench warrant forthwith and ordered Rios to remain in custody until compliance or further order.

CASES CITED

- Ahearn ex rel. N.L.R.B. v. International Longshore & Warehouse Union, Locals 21 & 4, 721 F.3d 1122, 1131 (9th Cir. 2013)
- Seymour v. Wilshire Credit Corp. Home Loans Direct, No. 2:19-CV-00564-MCE-KJN, 2023 WL 2167112, at *3-*4 (E.D. Cal. Feb. 22, 2023)
- United States v. Flores, 628 F.2d 521, 527 (9th Cir. 1980)

OPINION

United States v. Rios

PER CURIAM.

1 2 3 4 5 6 7

8 UNITED STATES DISTRICT COURT

9 EASTERN DISTRICT OF CALIFORNIA

10

11 UNITED STATES,

12 Petitioner, No. 1:24-cv-00159-TLN-HBK 13 14 v.

15 ARMANDO RIOS, ORDER

Respondent. 16 17 18 On February 2, 2024, the United States filed a petition to enforce an IRS summons, which 19 the assigned magistrate judge subsequently granted on August 7, 2024. (ECF Nos. 1, 14.) 20 Respondent Armando Rios (“Rios”) never complied, and the United States then moved to hold 21 Rios in civil contempt. (ECF No. 17.) On March 6, 2025, the assigned magistrate judge issued 22 findings and recommendations to grant the United States’s motion. (ECF No. 21.) The 23 magistrate judge noted that given Rios’s history of noncompliance, incarceration could be the 24 only effective means to coerce compliance. (Id. at 9.) Rios was provided fourteen days to object 25 to the findings and recommendations, but did not respond. 26 On May 1, 2025, the Court held a show cause hearing regarding Rios’s failure to comply 27 with the magistrate judge’s August 7, 2024 order granting the United States’ petition to enforce 28 1 the IRS summons. (ECF No. 23.) Rios did not appear. (Id.) The Court subsequently issued an 2 order holding Rios in civil contempt and ordering Rios to pay a \$300.00 continuing daily fine 3 until he complied with the magistrate judge’s August 7, 2024 order. (ECF No. 24.) The Court 4 further directed the United States to file status reports every thirty days informing the Court 5 whether Rios had complied. (Id. at 2.) If after three months, Rios had still not complied, the 6 Court also directed the United States to notify the Court whether it should consider issuing a 7 warrant and remanding Rios into custody. (Id.) 8 Three months have now passed since this Court’s order holding Rios in contempt. On

9 August 4, 2025, the United States filed a status report indicating Rios has still not complied with 10 the magistrate judge’s August 7, 2024 order. (ECF No. 29 at 1.) Additionally, the United States 11 reported that Rios has failed to pay the daily fine and has not made any attempt to contact the 12 United States. (Id.) Given this, the United States argued the Court should consider issuing a 13

warrant to remand Rios into custody until he complied. (Id. at 1–2.) 14 If a party is found to be in civil contempt, “a court may impose civil contempt sanctions to 15 [] compel or coerce obedience to a court order[.]” *Ahearn ex rel. N.L.R.B. v. Int'l Longshore & 16 Warehouse Union*, Locs. 21 & 4, 721 F.3d 1122, 1131 (9th Cir. 2013). These sanctions may 17 include monetary sanctions or a bench warrant for the contemnor’s arrest. *Seymour v. Wilshire 18 Credit Corp. Home Loans Direct*, No. 2:19-CV-00564-MCE-KJN, 2023 WL 2167112, at *3 19 (E.D. Cal. Feb. 22, 2023). A district court “should apply the least coercive sanction (e.g., a 20 monetary penalty) reasonably calculated to win compliance with its orders.” *United States v. 21 Flores*, 628 F.2d 521, 527 (9th Cir. 1980) (internal citation omitted). 22 Rios has already been sanctioned a \$300.00 continuing daily fine until he complies with 23 the magistrate judge’s August 7, 2024 order. To date, this sanction has proved ineffective. The 24 Court finds it is left with no other option but to issue a bench warrant for Rios’s arrest. See 25 *Seymour*, WL 2167112, at *4 (E.D. Cal. Feb. 22, 2023) (similarly issuing a bench warrant after 26 monetary sanctions proved ineffective). 27 Accordingly, a bench warrant is hereby ISSUED for the arrest of Armando Rios to compel 28 his compliance with the magistrate judge’s August 7, 2024 order and this Court’s order directing 1 Rios to pay a \$300.00 continuing daily fine. The Clerk of Court is DIRECTED to serve a copy of 2 the bench warrant on the United States Marshal who shall execute this bench warrant forthwith. 3 Defendant Armando Rios shall remain in custody until he complies with the previous orders or 4 until a future order issued by this Court. The Court further DISCHARGES the order requiring the 5 United States to file status reports every thirty days and administratively CLOSES this case until 6 such time Rios has complied or until further action is needed by the Court. 7 IT IS SO ORDERED. 8 DATED: August 8, 2025 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28