

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PRECEDENTIAL VALUE	Unpublished district court order; precedential status is unknown.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)

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