

**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

OPINION

United States v. Rios

PER CURIAM.

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8 UNITED STATES DISTRICT COURT

9 EASTERN DISTRICT OF CALIFORNIA

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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
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