

1 BENJAMIN B. WAGNER  
 United States Attorney  
 2 GLEN F. DORGAN (SBN 160502)  
 Assistant United States Attorney  
 3 United States Courthouse  
 2500 Tulare Street, Suite 4401  
 4 Fresno, California 93721  
 Telephone: (559) 497-4000  
 5 Facsimile: (559) 497-4099

6 Attorney for Petitioners United States of America  
 7 and Revenue Officer Lorena Ramos

8 **UNITED STATES DISTRICT COURT**  
 9 **EASTERN DISTRICT OF CALIFORNIA**

11 UNITED STATES OF AMERICA and	)	Case No. 1:10-cv-02276-LJO-MJS
12 LORENA RAMOS, Revenue Officer,	)	
Internal Revenue Service,	)	
13	)	
Petitioners,	)	<b>ORDER RE: CIVIL CONTEMPT</b>
14	)	
v.	)	
15 JANET REID-BILLS,	)	
16	)	
Respondent.	)	
17	)	

18           This matter came before me on November 17, 2011, under the Contempt Order to  
 19 Show Cause filed October 4, 2011. Assistant United States Attorney Glen Dorgan and  
 20 investigating Revenue Officer Lorena Ramos were present. Respondent did not file an  
 21 opposition to the Order to Show Cause and did not appear at the Order to Show Cause  
 22 hearing. Based upon the entire record, I make the following findings:

23           (1) On December 7, 2010, Petitioners filed a Petition to enforce an IRS summons  
 24 directed to the respondent, Janet Reid-Bills, seeking testimony, books, records, papers,  
 25 and other data as part of an investigation to determine financial information for the  
 26 collection of assessed income tax for the taxable years ending December 31, 2002, and  
 27 December 31, 2005.

28           (2) On April 6, 2011, this Court issued its Order Enforcing Internal Revenue  
 Service Summons. This Order required that respondent personally appear to provide

1 testimony and produce documents demanded by the summons at the IRS office in Fresno,  
2 California, no later than 60 days after the date of that Order.

3 (3) Respondent appeared and provided the tax return for 2005, but failed to  
4 provide the 2002 tax return and failed to provide any testimony or document verification  
5 for the tax return.

6 (4) On September 13, 2011, Petitioners filed a petition for contempt of order filed  
7 April 6, 2011. This Court's Order of October 4, 2011, required Respondent to appear  
8 before this Court on November 17, 2011, at 8:30 a.m. and show cause as to why she  
9 should not be held in civil contempt for failure to comply with the Order filed April 6,  
10 2011. This order was served upon respondent according to the provisions of Fed. R. Civ.  
11 P. 4(e). Assistant United States Attorney Glen Dorgan and investigating Revenue Officer  
12 Lorena Ramos were present in the Courtroom. Respondent did not file an opposition to  
13 the Order to Show Cause and did not appear at the Order to Show Cause hearing.

14 (5) Respondent's failure to comply with the Order of April 6, 2011, continues to  
15 the present.

16 (6) "A court has the inherent power to punish for civil or criminal contempt any  
17 obstruction of justice relating to any judicial proceeding." Lambert v. Montana, 545 F.2d  
18 87, 88 (9th Cir. 1976). Petitioners have the burden of proving its prima facie case by  
19 clear and convincing proof. Balla v. Idaho State Bd. of Corrs., 869 F.2d 461, 466 (9th  
20 Cir. 1989). By the Petition for Contempt and supporting documents, including the  
21 declaration of Lorena Ramos, Petitioners have met this burden.

22 Based upon the foregoing, it is hereby ORDERED that:

- 23 A. Respondent, JANET REID-BILLS, is in civil contempt of this Court for her  
24 failure to comply with the Order filed on April 6, 2011, directing  
25 Respondent to comply with the I.R.S. Summons issued on January 5, 2010.
- 26 B. A bench warrant for the arrest of Respondent, JANET REID-BILLS, will  
27 be issued herewith.
- 28 B. Upon arrest, Respondent, JANET REID-BILLS, is to be incarcerated until  
she complies with the Order filed on April 6, 2011.

