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5 **IN THE UNITED STATES DISTRICT COURT**
6 **EASTERN DISTRICT OF CALIFORNIA**
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8 UNITED STATES OF AMERICA,
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10 Petitioner,
11 v.
12 PAUL H. LINK and KIMBERLY E. LINK,
13 Respondents.

1:15-cv-00608-AWI-MJS

**ORDER AFTER CONTEMPT HEARING
RE: TAX SUMMONS ENFORCEMENT**

Taxpayers:
**PAUL H. LINK and
KIMBERLY E. LINK**

**Date: January 22, 2016
Time: 9:30 a.m.
Ctrm: 6 (7th Floor)**

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16 On September 18, 2015, a hearing was scheduled to determine whether Respondents
17 Paul H. Link and Kimberly E. Link (hereinafter collectively referred to as “Respondents”)
18 should be held in contempt for failure to comply with the Court’s Order to Show Cause (ECF
19 No. 4). Bobbie J. Montoya, Assistant U.S. Attorney, appeared on behalf of Petitioner United
20 States of America, Jerome Price, Assistant Federal Defender, appeared on behalf of Respondent
21 Paul H. Link, and Eric K. Fogderude, Esq., appeared on behalf of Respondent Kimberly E. Link.
22 In compliance with the Court’s August 21, 2015 Minutes (ECF No. 13), the parties and their
23 respective attorneys conferred prior to the hearing and reached the following agreement:

- 24 1) By no later than 4:00 p.m. on December 23, 2015, Respondents shall submit to
25 Revenue Officer Michael Papasergia their fully completed and signed tax returns for
26 tax years 2011, 2012, 2013 and 2014.¹ Said tax returns shall be submitted to Revenue
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28 ¹ While the tax summons upon which this action is based sought only tax return information for tax years 2011, 2012 and 2013, in the spirit of cooperation the Respondents have agreed to bring their tax filings fully up-to-date and also submit a tax return for tax year 2014.

1 Officer Papasergia at his office, Internal Revenue Service, 4825 Coffee Road,
2 Bakersfield, California.

3 2) The hearing shall be continued to January 22, 2016 at 9:30 AM in Courtroom 6
4 (MJS), Fresno, before Magistrate Judge Michael J. Seng.

5 3) If Respondents comply by timely submitting the tax returns as set forth above,
6 Petitioner United States shall file a notice so advising the Court of the Respondents'
7 compliance, and the hearing will be vacated.

8 Good cause appearing, the Court accepts the terms of the agreement of the parties as set
9 forth above and adopts them as the Order of this Court subject to the following added condition:

10 4) The submission provided for in Paragraph 1 above shall be accompanied by Plaintiffs'
11 statements under penalty of perjury that any failure or refusal to provide information
12 requested on the returns based upon a claim of privilege is based on a good faith
13 reasonable opinion of appointed counsel that the privilege is based on existing law or
14 a reasonable extension of existing law.

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16 IT IS SO ORDERED.

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18 Dated: September 18, 2015

/s/ Michael J. Seng
19 UNITED STATES MAGISTRATE JUDGE
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