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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

BRIAN TORRANCE,

 Respondent.

No. 2:18-cv-1631-JAM-EFB-PS

ORDER DIRECTING PETITIONER TO FILE
SUPPLEMENTAL EVIDENCE

Petitioner United States of America filed this action seeking to enforce an Internal Revenue Service (“IRS”) summons that had been served on respondent Brian Torrance (“Torrance”). ECF No. 1. The government has moved for an order holding Torrance in contempt and requesting the imposition of a \$350 daily fine while Torrance remains in contempt. ECF No. 51. A hearing on the motion was held on October 8, 2020. ECF No. 66.

As discussed at the hearing, the record lacks any information about either the amount of Torrance’s assessed tax liabilities or his financial resources. Without such information, it is difficult to assess whether the requested daily fine is appropriate. *See, e.g., United States v. Wen-Bing Soong*, No. C-13-4088-EMC, 2015 WL 5168756, at * 4 (N.D. Sept. 3, 2015) (finding appropriate the imposition of a \$1,000 daily fine on a married couple in light of the annual revenue of their privately held corporation, which exceeded \$200 million). Accordingly, the government is hereby ordered to submit, within seven days, information regarding Torrance’s

1 assessed tax liabilities and any readily available information bearing on Torrance's ability to pay
2 the requested sanction. The information may be provided by a declaration, signed under penalty
3 of perjury, and need not be supported by financial records.

4 So ordered.

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6 Dated: October 15, 2020


UNITED STATES MAGISTRATE JUDGE

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