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9 UNITED STATES DISTRICT COURT
10 NORTHERN DISTRICT OF CALIFORNIA
11 SAN FRANCISCO DIVISION

12 UNITED STATES OF AMERICA, et al.,

Case No. CV 12-0892 SI

13 Petitioners,

[~~Proposed~~] ORDER

14 v.

15 BARBARA A. SANCEN,

16 Respondent.

17
18 Upon consideration of the United States' Second Motion for Order Finding Respondent
19 in Contempt (Dkt. No. 19) and all the pleadings on the record, the Court finds that Respondent
20 Barbara Sancen ("Respondent") is in contempt of this Court's September 21, 2012, Order,
21 requiring her to comply with the Internal Revenue Service Summons. The Court further finds
22 that the United States has established by clear and convincing evidence that Respondent has
23 violated the Court order and Respondent may be coercively confined under Title 18, United
24 States Code, Section 401, for her failure to comply with the Court's Order.

1 Accordingly, IT IS HEREBY ORDERED that Respondent Barbara A. Sancen appear
2 before the Court on the 3rd day of May, 2013, at 9:00 a.m., in Courtroom No. 10, 19th Floor,
3 United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and
4 there show cause, if any, why Respondent should not be coercively confined by the Court under
5 Title 18, United States Code, Section 401, until she complies with the Internal Revenue Service
6 summons.

7 It is further ORDERED that:

8 1. If Respondent Barbara A. Sancen does not appear before the Court on May 3,
9 2013, and present sufficient evidence why should she not be coercively confined, a bench
10 warrant will be issued for the arrest of Respondent Barbara A. Sancen that will subject her to
11 coercive confinement until she obeys the Court's Orders;

12 2. Respondent Barbara A. Sancen may comply with the Court's Orders by appearing
13 before Revenue Office Belden Granada, of the Internal Revenue Service, at 55 South Market
14 Street, Sixth Floor, Suite 610, San Jose, California 95113, on or before April 1, 2013, and
15 provide the testimony and documents requested in the Internal Revenue Service summons.

16 3. A copy of this Order, together with the Petition to Enforce Internal Revenue
17 Service Summons and supporting papers, shall be served upon Respondent in accordance with
18 Rule 5 of the Federal Rules of Civil Procedure at least thirty-five days before the date set for the
19 show-cause hearing;

20 4. Since the government has shown by clear and convincing evidence that
21 Respondent Barbara A. Sancen has violated the Court's Order, and further that the respondent
22 has not substantially complied with the Order, the burden has shifted to Respondent to oppose
23 the coercive confinement. *See United States v. Bright*, 596 F.3d 683, 694 (9th Cir. 2010).

