

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

|  |   |
|--|---|
| <b>ARTHUR BEDROSIAN</b><br><br>v.<br><br><b>THE UNITED STATES OF AMERICA,<br/>DEPARTMENT OF THE TREASURY,<br/>INTERNAL REVENUE SERVICE</b> | <b>CIVIL ACTION</b><br><br><b>NO. 15-5853</b> |
|--|---|

**ORDER ON REMAND FROM THIRD CIRCUIT**

AND NOW, this 4th day of December, 2020, upon consideration of the Supplemental Briefing by Defendant the United States (ECF 75), a response by Plaintiff Arthur Bedrosian (ECF 76), and a reply by the United States (ECF 77), and for the reasons stated in the attached memorandum, it is hereby **ORDERED** as follows:

1. The Court finds that Arthur Bedrosian's actions were willful within the meaning of 31 U.S.C. § 5321.
2. With respect to the amount of the penalty to be imposed, the Court will require the parties to confer promptly and then file either a joint statement on this issue, or separate statements (limited to five pages double-spaced) setting forth their arguments within ten (10) days.

**BY THE COURT:**

s/ **Michael M. Baylson**

**MICHAEL M. BAYLSON, U.S.D.J.**