

1  
2  
3 UNITED STATES DISTRICT COURT  
4 WESTERN DISTRICT OF WASHINGTON  
5 AT SEATTLE

6 UNITED STATES OF AMERICA,

7 Plaintiff,

8 v.

9 DAVID A. GOULD; JANE C. POLINDER;  
10 BROOKLINE PROPERTIES; WHATCOM  
11 COUNTY TREASURER; WASHINGTON  
12 STATE DEPARTMENT OF SOCIAL  
13 AND HEALTH SERVICES; FINANCIAL  
14 CONCEPTS, LTD; AND GOLDSTAR  
15 ENTERPRISES, INC.,

16 Defendants.<sup>1</sup>

C16-1041 TSZ

MINUTE ORDER

17 The following Minute Order is made by direction of the Court, the Honorable  
18 Thomas S. Zilly, United States District Judge:

19 (1) Having reviewed defendant David A. Gould's response, docket no. 90, to  
20 the Minute Order entered December 17, 2018, docket no. 88, directing Gould to show  
21 cause why he is entitled to a jury trial, as well as plaintiff United States of America's  
22 response, docket no. 92, defendant Washington State Department of Social and Health  
23 Services' response, docket no. 94, defendant Jane Polinder's response, docket no. 95, and  
Gould's reply, docket no. 93, the Court SETS this matter for jury trial. The jury will  
decide the Government's claims to reduce to judgment the federal income tax  
assessments against Gould and Polinder. The Court defers ruling on whether the jury  
will serve in an advisory capacity as to the Government's claims to set aside allegedly

<sup>1</sup> Pursuant to the Minute Order entered January 28, 2019, docket no. 91, the Government has clarified that defendant Tario and Associates, P.S. ("Tario") was mistakenly included in the caption of the Amended Complaint, docket no. 40, and that the Government's claims against Tario remain dismissed pursuant to Tario's disclaimer of interest in the real property at issue in this litigation. *See* Pla.'s Resp. at 2 n.1 (docket no. 92); Notice of Dismissal (docket no. 35).

1 fraudulent transfers and to treat Brookline Properties as a nominee or alter ego.  
2 Foreclosure of federal tax liens is a matter for the Court.

3 (2) Gould's motion for protective order and extension of the deadline for  
4 completing discovery, docket nos. 97 and 99, is GRANTED in part and DENIED in part  
5 as follows. The deadline for Gould to appear for a deposition is EXTENDED to May 6,  
6 2019. Gould shall present himself for deposition at the Office of the United States  
7 Attorney for the Western District of Washington, 700 Stewart Street, Suite 5220, in  
8 Seattle, Washington, commencing at 9:00 a.m. on May 6, 2019. Gould is hereby  
9 ADVISED that failure to appear for his deposition will be considered grounds for  
10 entering default against him. Gould's motion, docket nos. 97 and 99, is otherwise  
11 DENIED. No further continuances or extensions requested by Gould will be granted.

12 (3) The Government's unopposed motion to vacate the trial date and related  
13 deadlines, docket no. 103, is GRANTED in part and DENIED in part as follows. The  
14 deadline for filing dispositive motions is EXTENDED from April 11, 2019, to May 23,  
15 2019, and the deadline for filing motions related to expert witnesses is EXTENDED from  
16 April 11, 2019, to May 30, 2019. All such motions shall be noted for June 14, 2019. The  
17 trial date, the pretrial conference, and the deadlines for filing motions in limine, trial  
18 briefs, proposed voir dire questions, proposed jury instructions, proposed findings of fact  
19 and conclusions of law, and an agreed pretrial order are STRICKEN and will be reset, if  
20 appropriate, after the Court rules on any dispositive motions.

21 (4) The Government's motion for sanctions, docket no. 101, is DEFERRED  
22 and RENOTED to June 14, 2019. Gould is ADVISED that the Court will consider  
23 imposing sanctions, including exclusion of evidence, striking of defenses, entry of  
default, and/or monetary penalties, if he has not fulfilled his obligations to respond to  
written discovery requests and/or fails to timely appear for his deposition.

(5) The Clerk is directed to send a copy of this Minute Order to all counsel of  
record and pro se parties.<sup>2</sup>

Dated this 8th day of April, 2019.

William M. McCool  
Clerk

s/Karen Dews  
Deputy Clerk

<sup>2</sup> Gould is DIRECTED to provide to the Court a valid residential address in Taiwan, where he  
has declared under penalty of perjury he is currently located. *See* Gould Decl. (docket no. 104).