

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Senior Judge Zita Leeson Weinshienk

Civil Action No. 10-cv-02130-ZLW-BNB

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHARLES BARRETT, and  
KATHLEEN BARRETT,

Defendants.

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ORDER

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This matter is before the Court on the United States' Emergency Motion For Writ Of *Ne Exeat Republica* (Doc. No. 13). After considering the motion and exhibits, filed under seal, and for good cause shown, it is hereby found and concluded that:

1. A duly authorized delegate of the Secretary of the Treasury made assessments against the Defendants, Charles Barrett and Kathleen Barrett for unpaid federal income taxes for the 2007 tax year in the amount of \$324,271.00.
2. The Defendants admitted in an Amended Return filed on March 25, 2009 that they owed the United States \$217,893.00.
3. Charles Barrett admitted in a sworn declaration that the withholding claimed on the Barretts' 2007 tax return was fraudulent.

4. The United States has filed a civil action against the defendants to reduce the income tax assessments to judgment and to order the defendants to repatriate certain assets to the United States.

5. Beginning in January 2009, the defendants undertook a course of conduct designed to evade their federal income tax liabilities by transferring their assets outside of the United States. As a consequence, the defendants no longer have any property of significant value within the United States.

6. In July 2009, the defendants departed the United States with the intent to live permanently in Ecuador.

7. If free to do so, the defendants will likely depart the United States and the jurisdiction of this Court immediately, and such action would impair the United States in the collection of the unpaid income tax liabilities of the defendants.

8. It is therefore necessary to prevent the departure of the defendants from the jurisdiction of this Court, and to ensure the collection of the unpaid tax liabilities of the defendants, until final judgment is rendered in this case and the defendants have complied with the provisions and remedies imposed by this Court.

Accordingly, it is ORDERED that the United States' Emergency Motion For Writ Of *Ne Exeat Republica* (Doc. No. 13; Nov. 4, 2010) is granted. It is

FURTHER ORDERED that a writ of *ne exeat republica* shall issue out of and under the seal of the Court to restrain Defendants Charles Barrett and Kathleen Barrett

from departing out of the jurisdiction of this Court until further order of the Court, and requiring the Defendants to give security in the amount of their income tax liabilities, penalties and interest as of August 31, 2010 in the amount of \$351,196.97 or the value of their net equity in their worldwide assets, whichever amount is less. It is

FURTHER ORDERED, pending a final evidentiary hearing on this writ, that Defendants be kept in the custody of the United States Marshal and that they produce to the United States all books and records of their assets, to determine the value and extent of their assets, wherever located and however held. It is

FURTHER ORDERED that Defendants, and anyone acting on their behalf, are hereby prohibited during the pendency of these proceedings from transferring, assigning, encumbering, or in any other way alienating any property belonging to them. It is

FURTHER ORDERED that an evidentiary hearing shall be held on the continuation of this writ on Friday, December 2, 2011, at 2:00 PM in Courtroom A801, Eighth Floor, Alfred A. Arraj United States Courthouse, 901 19th Street, Denver, Colorado 80294.

DATED at Denver, Colorado, this 2nd day of December, 2010.

BY THE COURT:



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ZITA LEESON WEINSHIENK, Senior Judge  
United States District Court