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10 UNITED STATES DISTRICT COURT  
 11 CENTRAL DISTRICT OF CALIFORNIA  
 12 WESTERN DIVISION

14 UNITED STATES OF AMERICA,  
 15 Petitioner,  
 16 vs.  
 17 SHERI D. TOLIVER,  
 18 Respondent.

Case No. CV 08-

08-01658 FMC (CWx)

~~PROPOSED~~

ORDER TO SHOW CAUSE

21 Upon the Petition and supporting Memorandum of Points and Authorities,  
 22 and the supporting Declaration to the Petition, the Court finds that Petitioner has  
 23 established its *prima facie* case for judicial enforcement of the subject Internal  
 24 Revenue Service ("IRS" and "Service") summons. *See* United States v. Powell,  
 25 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also*, Crystal v.  
 26 United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose,  
 27 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-  
 28 120 (9th Cir. 1995) (the Government's *prima facie* case is typically made through

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U.S. DISTRICT COURT  
 CENTRAL DISTRICT OF CALIF.  
 LOS ANGELES

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1 the sworn declaration of the IRS agent who issued the summons); *accord*, United  
2 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District  
4 Court of the United States for the Central District of California, in Courtroom No.

5 \_\_\_\_\_,

6  United States Courthouse  
312 North Spring Street, Los Angeles, California, 90012

7  
8  Roybal Federal Building and United States Courthouse  
255 E. Temple Street, Los Angeles, California, 90012, *Room 750*

9  
10  Ronald Reagan Federal Building and United States Courthouse  
411 West Fourth Street, Santa Ana, California, 92701

11  
12  Brown Federal Building and United States Courthouse  
3470 Twelfth Street, Riverside, California, 92501

13  
14 on April 14, 2008, at 3<sup>00</sup> p.m.,

15 and show cause why the testimony and production of books, papers, records, and  
16 other data demanded in the subject Internal Revenue Service summons should not  
17 be compelled.

18 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,  
19 Memorandum of Points and Authorities, and accompanying Declaration be served  
20 promptly upon Respondent by any employee of the Internal Revenue Service or the  
21 United States Attorney's Office, by personal delivery or by certified mail.

22 **IT IS FURTHER ORDERED** that within ten (10) days after service upon  
23 Respondent of the herein described documents, Respondent shall file and serve  
24 a written response, supported by appropriate sworn statements, as well as any  
25 desired motions. If, prior to the return date of this Order, Respondent files a response  
26 with the Court stating that Respondent does not desire to oppose the relief sought in  
27 the Petition, nor wish to make an appearance, then the appearance of Respondent at  
28


1 any hearing pursuant to this Order to Show Cause is excused, and Respondent  
2 shall be deemed to have complied with the requirements of this Order.

3 **IT IS FURTHER ORDERED** that all motions and issues raised by the  
4 pleadings will be considered on the return date of this Order. Only those issues  
5 raised by motion or brought into controversy by the responsive pleadings and  
6 supported by sworn statements filed within ten (10) days after service of the herein  
7 described documents will be considered by the Court. All allegations in the  
8 Petition not contested by such responsive pleadings or by sworn statements will be  
9 deemed admitted.

10  
11 DATED: This 12<sup>th</sup> day of March, 2008.

12  
13   
14 UNITED STATES DISTRICT JUDGE

15  
16 Presented By:  
17 THOMAS P. O'BRIEN  
18 Acting United States Attorney  
19 SANDRA R. BROWN  
20 Assistant United States Attorney  
21 Chief, Tax Division

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23 DARWIN THOMAS  
24 Assistant United States Attorney  
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28 Attorneys for the United States of America,  
Petitioner