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8 UNITED STATES DISTRICT COURT  
 9 CENTRAL DISTRICT OF CALIFORNIA  
 10 WESTERN DIVISION

11 UNITED STATES OF AMERICA, ) Case No. CV 13-03038 DDP (MANx)  
 12 Petitioner, ) ORDER TO SHOW CAUSE  
 13 vs. )  
 14 JOHN S. JOYCE, as president of Tier )  
 15 1 solutions, Inc., )  
 16 Respondent. )

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 18 Upon the Petition and supporting Memorandum of Points and Authorities,  
 19 and the supporting Declaration in Support of Petition to Enforce Internal Revenue  
 20 Service Summons, the Court finds that Petitioner has established its *prima facie*  
 21 case for judicial enforcement of the subject Internal Revenue Service (IRS)  
 22 summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13  
 23 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144  
 24 (9<sup>th</sup> Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9<sup>th</sup> Cir. 1997); Fortney  
 25 v. United States, 59 F.3d 117, 119-120 (9<sup>th</sup> Cir. 1995) (the Government’s *prima*  
 26 *facie* case is typically made through the sworn declaration of the IRS agent who  
 27 issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9<sup>th</sup> cir.  
 28 1993).

1           Therefore, **IT IS ORDERED** that Respondent appear before this District  
2 Court of the United States for the Central District of California, at the following  
3 address on specified dated and time, and show cause why the testimony and  
4 production of books, papers, records, and other data demanded in the subject IRS  
5 summons should not be compelled:

6 Date:           Monday, June 24, 2013

7 Time:           10:00 a.m.

8 Courtroom:    3

9 Address:       United States Courthouse  
10                 312 N. Spring Street, Los Angeles, California, 90012

11           **IT IS FURTHER ORDERED** that copies of this Order, the Petition,  
12 Memorandum of Points and Authorities, and accompanying Declaration be served  
13 on promptly upon Respondent by personal delivery, or by leaving copies of each of  
14 the foregoing documents at Respondent's dwelling or usual place of abode with  
15 someone of suitable age and discretion, or by certified mail. Service may be made  
16 by any employee of the IRS or the United States Attorney's Office.

17           **IT IS FURTHER ORDERED** that within ten (10) days after service upon  
18 Respondent of the herein described documents, Respondent shall file and serve a  
19 written response, supported by appropriate sworn statements, as well as any  
20 desired motions. If, prior to the return date of this Order, Respondent files a  
21 response with the Court stating that Respondent does not oppose the relief sought  
22 in the Petition, nor wish to make an appearance, then the appearance of  
23 Respondent at any hearing pursuant to this Order to Show Cause is excused, and  
24 Respondent shall be deemed to have complied with the requirements of this order.

25           **IT IS FURTHER ORDERED** that all motions and issues raised by the  
26 pleadings will be considered on the return date of this Order. Only those issues  
27 raised by motion or brought into controversy by the responsive pleadings and  
28 supported by sworn statements filed within ten (10) days after service of the herein

1 described documents will be considered by the Court. All allegations in the  
2 Petition not contested by such responsive pleadings or by sworn statements will be  
3 deemed admitted.

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6 DATED: May 08, 2013



7 U.S. DISTRICT JUDGE

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9 Presented by,

10 ANDRÉ BIROTTE, JR.  
11 United States Attorney  
12 SANDRA R. BROWN  
13 Assistant United States Attorney  
14 Chief, Tax Division

15 DANIEL LAYTON  
16 Assistant United States Attorney  
17 Attorneys for United States of America  
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