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FILED
CLERK, U.S. DISTRICT COURT
JUL 15 2013
CENTRAL DISTRICT OF CALIFORNIA
DEPUTY

Attorneys for the United States of America

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

United States of America,
Petitioner,
vs.
Neville Isaacson and Marilyn Isaacson,
Respondents.

CV13- 5023 MWF (MRW x)

[Proposed] Order to Show Cause

Based upon the Petition to Enforce Internal Revenue Service Summonses, Memorandum of Points and Authorities, and supporting Declaration, the Court finds that Petitioner has established a *prima facie* case for judicial enforcement of the subject Internal Revenue Service (IRS) summonses. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

IT IS ORDERED that Respondents appear before this District Court of the United States for the Central District of California, at the following date, time, and address, to show cause why the testimony and production of books, papers,

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1 in the Petition, nor wish to make an appearance, then the appearance of
2 Respondents at any hearing pursuant to this Order to Show Cause is excused, and
3 Respondents shall comply with the summons within ten (10) days thereafter.

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

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12 DATED: *July 15, 2013*

Michael W. Fitzgerald

14
15 U.S. DISTRICT COURT JUDGE

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17 Respectfully submitted,

18 ANDRÉ BIROTTE JR.
19 United States Attorney
20 SANDRA R. BROWN
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22 Chief, Tax Division
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25 Assistant United States Attorney
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