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

13 IN THE MATTER OF THE TAX  
 INDEBTEDNESS OF:  
 14 RAYMOND WEBSTER,  
 15  
 16 Respondent.

No. CV 14-02899-RGK (MANx)  
 [PROPOSED] NOTICE TO  
 RESPONDENT AND ORDER TO SHOW  
 CAUSE  
 Redacted Version

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1           Based on the Petition, Memorandum of Points and Authorities, and Declaration,  
2 the Court finds that Petitioner has established its prima facie case for judicial approval of  
3 an IRS levy on the principal residence of Raymond Webster (Respondent) located at  
4 Identifier “A” [redacted from public case file pursuant to Local Rule 79-5.4] (the  
5 property), in order to sell the property and apply the proceeds to Respondent’s  
6 outstanding income tax liability for tax years 2005 through 2010, inclusive.

7           IT IS ORDERED that copies of the following documents be served on Respondent  
8 by personal delivery or certified mail:

- 9           1.     This Order; and
- 10          2.     The Petition, Memorandum of Points and Authorities, and Declaration.

11 Service may be made by any employee of the IRS or the United States Attorney’s  
12 Office.

13           IT FURTHER IS ORDERED that Respondent has 21 days to from the date this  
14 order is served to file a written Objection to the Petition with the Clerk of the District  
15 Court and mail a copy of the Objection to Petitioner.

16           IT FURTHER IS ORDERED that Respondent’s Objection may raise the  
17 following defenses: (1) the underlying tax liability has been satisfied; (2) Respondent  
18 has other assets from which the liability can be satisfied; and (3) the IRS did not follow  
19 the applicable laws or procedures pertaining to the levy. However, Respondent is not  
20 permitted to challenge the merits underlying the tax liability.

21           IT FURTHER IS ORDERED that Respondent appear before this District Court of  
22 the United States for the Central District of California, at the following date, time and  
23 address, and show cause why the Court should not enter an order approving the IRS  
24 administrative levy on the property:

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1 Date: June 16, 2014  
2 Time: 9:00 am  
3 Courtroom: 850  
4 Address: Roybal Federal Building and United States Courthouse  
5 255 E. Temple Street, Los Angeles, California, 90012  
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7 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings  
8 will be considered on the return date of this Order. Only those issues timely raised by  
9 motion or brought into controversy by the responsive pleadings and supported by sworn  
10 statements filed within 21 days after service of this Order will be considered by the  
11 Court. All allegations in the Petition not contested by such responsive pleadings or by  
12 sworn statements will be deemed admitted.

13 IT IS FURTHER ORDERED that if Respondent fails to file an Objection to the  
14 Petition within 21 days of service of this order, or if Respondent fails to appear before  
15 the Court as instructed, the Court may enter an Order approving the IRS levy on the  
16 property.

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1           IT IS FURTHER ORDERED that if, prior to the return date of this Order,  
2 Respondent files a response with the Court stating that Respondent does not oppose the  
3 relief sought in the Petition, nor wish to make an appearance, then the appearance of  
4 Respondent at any hearing pursuant to this Order to Show Cause is excused, and the IRS  
5 may levy the property.

6           **IT IS SO ORDERED.**

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8           DATED: April 30, 2014

*Jay Klauson*

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U.S. DISTRICT COURT JUDGE

Submitted By:

ANDRÉ BIROTTE JR.  
United States Attorney  
SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division

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