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8 Attorneys for the United States of America,
 Petitioners

UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA

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2014 SEP -8 PM 3:59
 CLERK U.S. DISTRICT COURT
 CENTRAL DIST. OF CALIF.
 LOS ANGELES

CV14-7001 JFW-PJW x

13 UNITED STATES OF AMERICA,
 14 Petitioner,
 15 vs.
 16 EUGENIO COVARRUBIAS,
 17 Respondent.

Case No. CV 14-

~~PROPOSED~~ ORDER TO SHOW
 CAUSE

21 Based on the Petition, the supporting Memorandum of Points and
 22 Authorities, and the supporting Declaration, 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”) summonses. *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-

1 120 (9th Cir. 1995) (the Government's prima facie case is typically made through
2 the sworn declaration of the Internal Revenue Service agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th cir. 1993).

4 **THEREFORE, IT IS ORDERED** that Respondent appear before this
5 District Court of the United States for the Central District of California in
6 Courtroom No. 16,

7 United States Courthouse
8 312 North Spring Street,
9 Los Angeles, California 90012

10 Roybal Federal Building and United States Courthouse
11 255 E. Temple Street,
12 Los Angeles, California 90012

13 Ronald Reagan Federal Building and United States Courthouse
14 411 West Fourth Street,
15 Santa Ana, California 92701

16 Brown Federal Building and United States Courthouse
17 3470 Twelfth Street, Riverside, California 92501

18 on October 20, 2014, at 1:30 p.m,
19 and show cause why the testimony and production of books, papers, records and
20 other data demanded in the subject Internal Revenue Service summonses should
21 not be compelled.

22 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
23 Memorandum of Points and Authorities, and accompanying Declaration be served
24 promptly upon Respondent by any employee of the Internal Revenue Service or by
25 the United States Attorney's Office, by personal delivery, or by leaving copies of
26 each of the foregoing documents at the Respondent's dwelling or usual place of
27 abode with someone of suitable age and discretion who resides there, or by
28 certified mail.

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

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


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9 DATED: This 19TH day of SEPTEMBER, 2013

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13 United States District Judge

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15 Presented By:

16 STEPHANIE YONEKURA
17 Acting United States Attorney
18 SANDRA R. BROWN
19 Assistant United States Attorney
20 Chief, Tax Division

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22 PAUL H. ROCHMES
23 Assistant United States Attorney
24 Attorneys for the United States of America, Petitioner