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FILED
 CLERK, U.S. DISTRICT COURT

March 11, 2015

CENTRAL DISTRICT OF CALIFORNIA
 BY: PG DEPUTY

**UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA
 WESTERN DIVISION**

13 UNITED STATES OF AMERICA,
 14
 Plaintiff,
 15 v.
 16 JIMMIE D. CULLISON,
 17 Defendant.
 18

Case No. CV 15-1616
~~PROPOSED~~ ORDER TO SHOW CAUSE

22 Upon the Petition and supporting Memorandum of Points and Authorities,
 23 and the supporting Declaration to the Petition, the Court finds that Petitioner has
 24 established its prima facie case for judicial enforcement of the subject Internal
 25 Revenue Service (“IRS” and “Service”) summons. See United States v. Powell,
 26 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v.
 27 United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose,
 28

1 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-
2 120 (9th Cir. 1995) (the Government's prima facie case is typically made through
3 the sworn declaration of the IRS agent who issued the summons); accord, United
4 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

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

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

11 _____
12 Roybal Federal Building and United States Courthouse
13 255 E. Temple Street,
14 Los Angeles, California 90012

15 _____
16 Ronald Reagan Federal Building and United States Courthouse
17 411 West Fourth Street,
18 Santa Ana, California 92701

19 _____
20 Brown Federal Building and United States Courthouse
21 3470 Twelfth Street, Riverside, California 92501

22 On ~~April 27, 2015~~ ^{May 4, 2015 at 12:00 p.m.} at ~~XXXXXXXXXXXX~~ M,

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

26 IT IS FURTHER ORDERED that copies of this Order, the Petition,
27 Memorandum of Points and Authorities, and accompanying Declaration be served
28 promptly upon Respondent by any employee of the Internal Revenue Service or by

1 the United States Attorney's Office, by personal delivery, or by leaving copies of
2 each of the foregoing documents at the Respondent's dwelling or usual place of
3 abode with someone of suitable age and discretion who resides there, or by
4 certified mail.

5 IT IS FURTHER ORDERED that within ten (10) days after service upon
6 Respondent of the herein described documents, Respondent shall file and serve a
7 written response, supported by appropriate sworn statements, as well as any
8 desired motions. If, prior to the return date of this Order, Respondent files a
9 response with the Court stating that Respondent does not desire to oppose the relief
10 sought in the Petition, nor wish to make an appearance, then the appearance of
11 Respondent at any hearing pursuant to this Order to Show Cause is excused, and
12 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 11TH day of March, 2015.

10 *Christine A. Snyder*
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12
13 United States District Judge
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16 Presented By:

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

23 *Valerie L. Makarewicz* 3/2/15
24 Valerie L. Makarewicz
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