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

UNITED STATES OF AMERICA,

Plaintiff,

v.

YOUNGHOON KIM,

Defendant.

Case No. CV 15-01778 DDP (JEMx)
ORDER TO SHOW CAUSE

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

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 3,

8 United States Courthouse

9 312 North Spring Street,

10 Los Angeles, California 90012

11 on **May 4, 2015**, at 10:00 a.m., and show cause why the testimony and production
12 of books, papers, records and other data demanded in the subject Internal Revenue
13 Service summons should not be compelled.

14 IT IS FURTHER ORDERED that copies of this Order, the Petition,
15 Memorandum of Points and Authorities, and accompanying Declaration be served
16 promptly upon Respondent by any employee of the Internal Revenue Service or by
17 the United States Attorney's Office, by personal delivery, or by leaving copies of
18 each of the foregoing documents at the Respondent's dwelling or usual place of
19 abode with someone of suitable age and discretion who resides there, or by
20 certified mail.

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

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.

8
9 DATED: April 06, 2015



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12 United States District Judge
13
14

15 Presented By:

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

22 _____/s/
23 Valerie L. Makarewicz
24 Assistant United States Attorney
25 Attorneys for the United States of America
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