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

13 UNITED STATES OF AMERICA,

14 Petitioner,

15 v.

16 FEANNA SMITH,

17 Respondent.
18

No. 2:16-cv-8895

~~[PROPOSED]~~ ORDER TO SHOW CAUSE

19 Upon the Petition and supporting Memorandum of Points and Authorities, and the
20 supporting Declaration to the Petition, the Court finds that Petitioner has established its
21 prima facie case for judicial enforcement of the subject Internal Revenue Service (“IRS”
22 and “Service”) summons[es]. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct.
23 248, 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144
24 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v.
25 United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s prima facie case
26 is typically made through the sworn declaration of the IRS agent who issued the
27 summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

28 //

1 THEREFORE, IT IS ORDERED that Respondent appears before this District
2 Court of the United States for the Central District of California in Courtroom No.

3 _____,

4 _____ United States Courthouse
5 312 North Spring Street
6 Los Angeles, California 90012

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8 Roybal Federal Building and United States Courthouse
9 255 E. Temple Street
10 Los Angeles, California 90012

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12 _____ United States Courthouse
13 350 W 1st Street
14 Los Angeles, California 90012

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16 on ~~February 6~~, 2017, at April 24 1:30 p.m. and show cause why the testimony and
17 production of books, papers, records and other data demanded in the subject Internal
18 Revenue Service summons should not be compelled.

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

25 IT IS FURTHER ORDERED that within ten (10) days after service upon
26 Respondent of the herein described documents, Respondent shall file and serve a written
27 response, supported by appropriate sworn statements, as well as any desired motions. If,
28 prior to the return date of this Order, Respondent files a response with the Court stating

1 that Respondent does not desire to oppose the relief sought in the Petition, nor wish to
2 make an appearance, then the appearance of Respondent at any hearing pursuant to this
3 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
4 the requirements of this Order.

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

11
12 Dated: 2/22/17

Patrick J. Walsh
~~United States District Judge~~

14 Respectfully presented,
15 EILEEN M. DECKER
United States Attorney
16 THOMAS D. COKER
Assistant United States Attorney
17 Chief, Tax Division

18 /s/
19 CHARLES PARKER
Assistant United States Attorney

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21 Attorney for Petitioner
UNITED STATES OF AMERICA
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