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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 MICHAEL K. KHIM,

17 Respondent.

No. CV 16-09312-CAS (Ex)

[PROPOSED] ORDER TO SHOW CAUSE

18
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. *See United States v. Powell*, 379 U.S. 48, 57-58 (1964); *see*
23 *also Crystal v. United States*, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); *United States v.*
24 *Jose*, 131 F.3d 1325, 1327 (9th Cir. 1997); *Fortney v. United States*, 59 F.3d 117, 119-
25 120 (9th Cir. 1995) (the Government’s prima facie case is typically made through the
26 sworn declaration of the IRS agent who issued the summons); *accord, United States v.*
27 *Gillera*, 992 F.2d 232, 233 (9th Cir. 1993).
28

1 THEREFORE, IT IS ORDERED that Respondent appear before this District
2 Court of the United States for the Central District of California in Courtroom No. 8D,
3 8th Floor,

4 X United States Courthouse
5 350 West 1st Street
6 Los Angeles, California 90012

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 On February 27, 2017, at 10:00 a.m.

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

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

26 IT IS FURTHER ORDERED that within ten (10) days after service upon
27 Respondent of the herein described documents, Respondent shall file and serve a written
28 response, supported by appropriate sworn statements, as well as any desired motions. If,

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

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

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13 Dated: December 16, 2016

Respectfully submitted,

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

17
18 /s/
BENJAMIN L. TOMPKINS
19 Assistant United States Attorney
20 Attorneys for Petitioner
UNITED STATES OF AMERICA
21

22 IT IS SO ORDERED.

23
24 DATED: December 27, 2016

25
26 Christine A. Snyder
27 UNITED STATES DISTRICT JUDGE
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