

1 SANDRA R. BROWN
Acting United States Attorney
2 THOMAS D. COKER
Assistant United States Attorney
3 Chief, Tax Division
PAUL H. ROCHMES (State Bar No. 77928)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-2413
Facsimile: (213) 894-0115
7 E-mail: Paul.Rochmes@usdoj.gov

8 Attorneys for Petitioner
United States of America
9

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 MAURIZIO IACANO,

17 Respondent.
18

No. 2:17-cv-2015

~~{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. 8D,
3 located at the United States Courthouse, 350 W 1st Street, Los Angeles, California
4 90012, on May 8, 2017, at 10:00 a.m. and show cause why the testimony and production
5 of books, papers, records and other data demanded in the subject Internal Revenue
6 Service summons should not be compelled.

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

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

21 **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings
22 will be considered on the return date of this Order. Only those issues raised by motion
23 or brought into controversy by the responsive pleadings and supported by sworn
24 statements filed within ten (10) days after service of the herein described documents will

25 ///

26 ///

27 ///

28 ///

