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10 UNITED STATES DISTRICT COURT  
 11 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
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13 UNITED STATES OF AMERICA,  
 14 Petitioner,  
 15 v.  
 16 JOSE L. PARDO JR.,  
 17 Respondent.

No. 2:18-cv-01197 RGK (GJSx)  
 [PROPOSED] ORDER TO SHOW CAUSE

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 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).  
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1            THEREFORE, IT IS ORDERED that Respondent Jose L. Pardo, Jr.  
2 (“Respondent”) appears before this District Court of the United States for the Central  
3 District of California in the Roybal Federal Building located at 255 East Temple Street,  
4 Courtroom 850, 8th Floor, Los Angeles, California 90012, on **April 23, 2018**, at 9:00  
5 a.m., before the Honorable R. Gary Klausner, and show cause why the testimony  
6 demanded in the subject Internal Revenue 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. Within seven (7) days of Respondent’s written response,  
21 the government may file an optional reply.

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1           IT IS FURTHER ORDERED that all motions and issues raised by the pleadings  
2 will be considered on the return date of this Order. Only those issues raised by motion  
3 or brought into controversy by the responsive pleadings and supported by sworn  
4 statements will be considered by the Court. All allegations in the Petition not contested  
5 by such responsive pleadings or by sworn statements will be deemed admitted.

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7 DATED: February 21, 2018



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R. GARY KLAUSNER  
United States District Judge

10 Respectfully presented,

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/s/  
CHARLES PARKER  
Assistant United States Attorney