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14 *Attorneys for the United States of America*

15 IN THE UNITED STATES DISTRICT COURT FOR THE  
 16 CENTRAL DISTRICT OF CALIFORNIA  
 DIVISION

17	UNITED STATES OF AMERICA,	)	
18		)	Case No. EDCV17-01985-JGB(SPx)
19	Petitioner,	)	
20	v.	)	
21	DALE BETHEL,	)	<b>ORDER TO SHOW CAUSE</b>
22	Respondent.	)	<b>HEARING DATE: 12/18/17 @ 9 AM</b>

1           Upon consideration of the Petition to Enforce Internal Revenue Summons  
2 filed by the United States, together with the Declaration of Joseph Haynes and the  
3 exhibits attached thereto, and the brief filed in support thereof, and good cause  
4 having been shown.

5           **IT IS HEREBY ORDERED** that respondent, Dale Bethel, appear before  
6 this District Court of the United States for the Central District of California in  
7 Courtroom No.   1  ,

8  
9           \_\_\_\_\_ United States Courthouse  
10                   350 W. 1<sup>st</sup> Street,

11                   Los Angeles, California 90012

12  
13           \_\_\_\_\_ Roybal Federal Building and United States Courthouse  
14                   255 E. Temple Street

15                   Los Angeles, California 90012

16  
17           \_\_\_\_\_ Ronald Reagan Federal Building and United States Courthouse  
18                   411 West Fourth Street

19                   Santa Ana, California 92701

20           \_\_\_\_\_ X Brown Federal Building and United States Courthouse  
21                   3470 Twelfth Street

22                   Riverside, California 92501

1 On **December 18, 2017 at 9:00 a.m.**, and show cause why respondent Dale Bethel  
2 should not be compelled to comply with the Internal Revenue Service summons  
3 served on respondent Dale Bethel on July 17, 2014.

4 **IT IS FURTHER ORDERED** that:

- 5  
6 1. A copy of this Order to Show Cause, together with the Petition to  
7 Enforce Internal Revenue Summons, Declaration of Joseph Haynes in  
8 support thereof, and exhibits thereto, and brief in support, be served on  
9 Dale Bethel by any employee of the Internal Revenue Service or by the  
10 United States' Department of Justice, by personal delivery, or by leaving  
11 copies of each of the foregoing documents at Respondent's dwelling or  
12 usual place of abode with someone of suitable age and discretion who  
13 resides there, or by certified mail.
- 14  
15 2. Because the file in this case reflects a *prima facie* showing that the IRS's  
16 investigation is being conducted for a legitimate purpose, that the  
17 inquiries may be relevant to that purpose, that the information sought is  
18 not already within the Internal Revenue Service's possession, and that the  
19 administrative steps required by the Internal Revenue Code have been  
20 substantially followed, the burden of coming forward has shifted to the  
21 respondent to oppose enforcement of the summons.
- 22  
23 3. Within **twenty-one (21) days** of service of this Order to Show Cause,  
24 respondent Dale Bethel shall file with the Clerk of Court, and serve on  
25

1 counsel for the United States at the address on the petition, a written  
2 response to the petition with appropriate supporting affidavits or  
3 declarations as well as any argument he desires to make.

- 4
- 5 4. Affidavits in opposition to the petition or in support of any motion shall  
6 be made on personal knowledge, set forth such facts as would be  
7 admissible in evidence, and shall show affirmatively that the affiant is  
8 competent to testify to the matters stated therein; any affidavit failing to  
9 comply with this standard shall not be considered by the Court.
- 10 5. The United States may file a reply memorandum to any opposition or  
11 motion filed by respondent, without page limitation, within **fourteen (14)**  
12 **days** of the date the response is filed.
- 13
- 14 6. At the show cause hearing, only those issues raised by motion or brought  
15 into controversy by the responsive pleadings, and supported by  
16 **affidavit(s)**, will be considered by the Court. Any uncontested  
17 allegations in the United States' petition will be considered admitted for  
18 purposes of this enforcement proceeding.
- 19
- 20 7. If respondent has no objection to compliance with the summons served  
21 on him, Respondent may notify the Court, in a writing filed with the  
22 Clerk of Court and served on counsel for the United States by either  
23 overnight mail to:  
24  
25

1 Tax Division, U.S. Department of Justice  
2 Attn: Trial Attorney Erin R. Hines  
3 555 4th Street, Suite 8921  
4 Washington, DC 20001

5 or by facsimile to (202) 514-6770 at least **ten (10) days** prior to the date  
6 of the show-cause hearing, that the respondent has no objection to  
7 compliance with the summons, then he will not be required to respond or  
8 appear as ordered above, and the Court will issue an order enforcing the  
9 summons.

10 SO ORDERED this 21st day of November 2017.

11  
12   
13 United States District Judge

14 Presented by:

15 SANDRA R. BROWN  
16 Acting United States Attorney  
17 THOMAS D. COKER  
18 Assistant United States Attorney  
19 Chief, Tax Division

20 /s/ Erin R. Hines  
21 Erin R. Hines  
22 Trial Attorney, Tax Division  
23 *Attorneys for the United States*  
24  
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