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12 UNITED STATES DISTRICT COURT FOR THE
13 CENTRAL DISTRICT OF CALIFORNIA

14 UNITED STATES OF AMERICA,)

15 Petitioner,)

16 v.)

17 ROBERT P. HESS)

18 Respondent.)

Case No. 5:21-CV-1088-JGB-SHKx

**NOTICE OF HEARING AND
ORDER TO SHOW CAUSE**

19 Upon the petition of the United States, the Memorandum of Points and Authorities,
20 and the Declaration of Roma Parker, including the exhibits attached thereto, it is hereby
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22 ORDERED that the respondent, Robert P. Hess, appear before United States Judge
23 Jesus G. Bernal in that Judge’s courtroom in the George E. Brown Federal Building.

24 3420 Twelfth Street, Courtroom 1, Riverside, CA on the 1st day of November,

25 2021 at 9:00 a.m. to show cause why he should not be compelled to obey the Internal

26 Revenue Service summons served upon him.
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1 It is further ORDERED that:

2 1. A copy of this Order, together with the Petition, Memorandum of Points of
3 and Authorities, and Declaration of Roma Parker and its exhibits, shall be served upon
4 the respondent in accordance with Fed. R. Civ. P. 4, within 60 days of the date that this
5 Order is served upon counsel for the United States or as soon thereafter as possible.
6 Under Fed. R. Civ. P. 4.1(a), the Court hereby appoints Revenue Agent Roma Parker,
7 and all other persons designated by her, to effect service in this case. Service may also be
8 made by the United States marshal or deputy marshal.
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11 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with
12 the Clerk as soon as practicable.
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14 3. Since the file in this case reflects a prima facie showing that the examination
15 is being conducted for legitimate purposes, that the inquiries may be relevant to those
16 purposes, that the information sought is not already within the Commissioner's
17 possession, and that the administrative steps required by the Internal Revenue Code have
18 been followed, *United States v. Powell*, 379 U.S. 48, 57-58 (1964), the burden of coming
19 forward has shifted to the respondent to oppose enforcement of the summons.
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22 4. If the respondent has any defense to present or opposition to the petition,
23 such defense or opposition shall be made in writing and filed with the Clerk of Court and
24 copies served on counsel for the United States in Washington D.C., at least 21 days prior
25 to the date set for the show cause hearing. The United States may file a reply
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1 memorandum to any opposition at least 5 court days prior to the date set for the show
2 cause hearing.

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4 5. At the show cause hearing, the Court will consider only those issues brought
5 into controversy by the responsive pleadings and supported by affidavit or declaration.
6 Any uncontested allegation in the petition will be considered admitted.

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8 6. The respondent may notify the Court, in a writing filed with the Clerk and
9 served on counsel for the United States in Washington, D.C., at least 14 days prior to the
10 date set for the show cause hearing, that the respondent has no objection to enforcement
11 of the summonses. The respondent's appearance at the hearing will then be excused.
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14 Dated this 13th of July, 2021

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18 UNITED STATES DISTRICT JUDGE
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