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 10 UNITED STATES DISTRICT COURT
 11 CENTRAL DISTRICT OF CALIFORNIA
 12 SOUTHERN DIVISION

13 UNITED STATES OF AMERICA,) Case No. SACV 11-1412-AG (MLGx)
 14)
 Petitioner,) ORDER TO SHOW CAUSE
 15)
 vs.)
 16)
 WILLIAM R. MILLER,)
 17)
 Respondent.)
 18)

19
 20 Upon the Petition and supporting Memorandum of Points and
 21 Authorities, and the supporting Declaration to the Petition, the
 22 Court finds that Petitioner has established its *prima facie* case
 23 for judicial enforcement of the subject Internal Revenue Service
 24 ("IRS" and "Service") summons. See United States v. Powell, 379
 25 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also
 26 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir.
 27 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir.
 28 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.

1 1995) (the Government's *prima facie* case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California in Courtroom No. 10D,

8
9
10 XX Ronald Reagan Federal Building and United States Courthouse
11 411 West Fourth Street,
12 Santa Ana, California 92701

13 on **November 7, 2011**, at 10:00 a.m. and show cause why the
14 testimony and production of books, papers, records and other data
15 demanded in the subject Internal Revenue Service summons should
16 not be compelled.

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

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

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

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

15
16 DATED: September 14, 2011



United States District Judge
Andrew J. Guilford

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18 Presented By:

19 ANDRÉ BIROTTE JR.
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20 SANDRA R. BROWN
Assistant United States Attorney
21 Chief, Tax Division

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