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**UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Petitioner,

v.

TUAN H. NGUYEN,

Respondent.

Case No. SACV 14-1924-JLS (ANx)

ORDER TO SHOW CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its prima facie case for judicial enforcement of the subject Internal Revenue Service (“IRS” and “Service”) summons. See United States v. Powell, 379 U.S. 48, 57-58 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s prima facie case is typically made through the sworn declaration of the IRS agent who issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

IT IS THEREFORE ORDERED that Respondent appear before this District Court of the United States for the Central District of California, in **Courtroom 10A of the Ronald Reagan Federal Building and United States Courthouse, 411 West Fourth Street, Santa**

1 **Ana, California 92701, on February 6, 2015, at 2:30 p.m.**, and show cause why the
2 testimony and production of books, papers, records and other data demanded in the subject
3 Internal Revenue Service summons should not be compelled.

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

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

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

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26 DATED: December 18, 2014

27 **JOSEPHINE L. STATON**
28 _____
HONORABLE JOSEPHINE L. STATON
UNITED STATES DISTRICT JUDGE