

1 EILEEN M. DECKER
 United States Attorney
 2 SANDRA R. BROWN
 Assistant United States Attorney
 3 Chief, Tax Division
 CHARLES PARKER (Cal. Bar No. 283078)
 4 Assistant United States Attorney
 Federal Building, Suite 7211
 5 300 North Los Angeles Street
 Los Angeles, California 90012
 6 Telephone: (213) 894-2740
 Facsimile: (213) 894-0115
 7 E-mail: Charles.Parker@usdoj.gov

8 Attorneys for Petitioner
 United States of America
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10 UNITED STATES DISTRICT COURT
 11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
 12 SOUTHERN DIVISION

13 UNITED STATES OF AMERICA,
 14 Petitioner,
 15 v.
 16 TERRANCE J. SHANNON,
 17 Respondent.

No. 8:16-cv-607

~~PROPOSED~~ ORDER TO SHOW CAUSE

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 appears before this District
2 Court of the United States for the Central District of California in Courtroom No.
3 9D, Ronald Reagan Federal Building and United States Courthouse, 411 West
4 Fourth Street, Santa Ana, California 92701 on May 30¹, 2016, at 8:30 a.m. and
5 show cause why the testimony and production of books, papers, records and other data
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.

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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 filed within ten (10) days after service of the herein described documents will
5 be considered by the Court. All allegations in the Petition not contested by such
6 responsive pleadings or by sworn statements will be deemed admitted.

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8 DATED: April 13, 2016

David O. Carter

9 United States District Court Judge

10 Respectfully presented,
11 EILEEN M. DECKER
12 United States Attorney
13 SANDRA R. BROWN
14 Assistant United States Attorney
15 Chief, Tax Division

16 /s/
17 CHARLES PARKER
18 Assistant United States Attorney

19 Attorney for Petitioner
20 UNITED STATES OF AMERICA
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