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UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,
Petitioner,
v.
TIFFANY ASAKAWA,
Respondent.

No. 8:17-cv-00879-JLS-KES
ORDER TO SHOW CAUSE

1 **Order**

2 Upon the Petition and supporting Memorandum of Points and Authorities, and the
3 supporting Declaration to the Petition, the Court finds that Petitioner has established its
4 prima facie case for judicial enforcement of the subject Internal Revenue Service (“IRS”
5 and “Service”) summons[es]. *See United States v. Powell*, 379 U.S. 48, 57-58, 85 S.Ct.
6 248, 13 L.Ed.2d 112 (1964); *see also Crystal v. United States*, 172 F.3d 1141, 1143-
7 1144 (9th Cir. 1999); *United States v. Jose*, 131 F.3d 1325, 1327 (9th Cir. 1997);
8 *Fortney v. United States*, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s prima
9 facie case is typically made through the sworn declaration of the IRS agent who issued
10 the summons); *accord United States v. Gilleran*, 992 F.2d 232, 233 (9th Cir. 1993).

11 THEREFORE, IT IS ORDERED that Respondent Tiffany Asakawa
12 (“Respondent”) appear before this District Court of the United States for the Central
13 District of California in Courtroom No. 10A, Ronald Reagan Federal Building and
14 United States Courthouse, 411 West Fourth Street, Santa Ana, California 92701 on **July**
15 **21, 2017, at 2:30 p.m.** and show cause why the testimony and production of books,
16 papers, records and other data demanded in the subject Internal Revenue Service
17 summons should not be compelled.

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

24 IT IS FURTHER ORDERED that within fourteen (14) days after service upon
25 Respondent of the herein described documents, Respondent shall file and serve a written
26 response, supported by appropriate sworn statements, as well as any desired motions. If,
27 prior to the return date of this Order, Respondent files a response with the Court stating
28 that Respondent does not desire to oppose the relief sought in the Petition, nor wish to

1 make an appearance, then the appearance of Respondent at any hearing pursuant to this
2 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
3 the requirements of this Order. Within seven (7) days of Respondent's written response,
4 the government may file an optional reply.

5 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings
6 will be considered on the return date of this Order. Only those issues raised by motion
7 or brought into controversy by the responsive pleadings and supported by sworn
8 statements will be considered by the Court. All allegations in the Petition not contested
9 by such responsive pleadings or by sworn statements will be deemed admitted.

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12 DATED: May 30, 2017

13 _____
14 Hon. Josephine L. Staton
15 United States District Judge
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