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

13 UNITED STATES OF AMERICA,
 14
 Plaintiff,
 15 v.

16 JEFFREY C. WALKER,
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 Defendant.
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Case No. 8:17-cv-01506 JVS -JDE

ORDER TO SHOW CAUSE

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

1 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-
2 120 (9th Cir. 1995) (the Government's prima facie case is typically made through
3 the sworn declaration of the IRS agent who issued the summons); accord, United
4 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

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

8 _____ United States Courthouse

9 350 W. 1st Street,

10 Los Angeles, California 90012

11 _____
12 Roybal Federal Building and United States Courthouse

13 255 E. Temple Street,

14 Los Angeles, California 90012

15 _____
16 **X Ronald Reagan Federal Building and United States Courthouse**

17 **411 West Fourth Street,**

18 **Santa Ana, California 92701**

19 _____
20 Brown Federal Building and United States Courthouse

21 3470 Twelfth Street, Riverside, California 92501

22 _____
23 **On November 6, 2017, at 10:00 A.M.**

24 and show cause why the testimony and production of books, papers, records and
25 other data demanded in the subject Internal Revenue Service summonses should
26 not be compelled.

27 IT IS FURTHER ORDERED that copies of this Order, the Petition,
28 Memorandum of Points and Authorities, and accompanying Declaration be served

1 promptly upon Respondent by any employee of the Internal Revenue Service or by
2 the United States Attorney's Office, by personal delivery, or by leaving copies of
3 each of the foregoing documents at the Respondent's dwelling or usual place of
4 abode with someone of suitable age and discretion who resides there, or by
5 certified mail.

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

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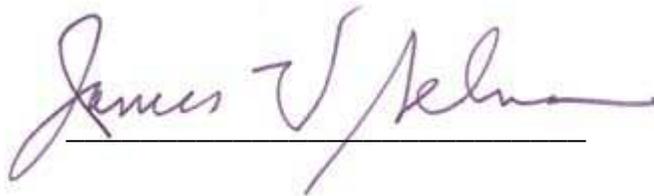
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2 IT IS FURTHER ORDERED that all motions and issues raised by the
3 pleadings will be considered on the return date of this Order. Only those issues
4 raised by motion or brought into controversy by the responsive pleadings and
5 supported by sworn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

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10 DATED: This 5th day of September, 2017.

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15 United States District Judge

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18 Presented By:

19 SANDRA R. BROWN
20 Acting United States Attorney
21 THOMAS D. COKER
22 Assistant United States Attorney
23 Chief, Tax Division

24 /s/

25 _____
26 Valerie L. Makarewicz
27 Assistant United States Attorney
28 Attorneys for the United States of America