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

13 United States of America,

14 Petitioner,

15 v.

16 Ronald J. Channels, President of RJ
 Channels, Inc.,

17 Respondent.
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Case No. 8:17-cv-02269-DOC (KESx)

Order to Show Cause

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1 Based upon the Petition to Enforce Internal Revenue Service Summons,
2 Memorandum of Points and Authorities, and supporting Declaration, the Court finds that
3 Petitioner has established a *prima facie* case for judicial enforcement of the subject
4 Internal Revenue Service (IRS) summons. See United States v. Powell, 379 U.S. 48, 57-
5 58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

6
7 **IT IS ORDERED** that Respondent appear before this District Court of the United
8 States for the Central District of California, at the following date, time, and address, to
9 show cause why the production of books, papers, records, and other data demanded in
10 the subject IRS summons should not be compelled:

11 Date: Monday, February 12, 2018

12 Time: 8:30 a.m.

13 Courtroom: 9D

14 Address: Ronald Reagan Federal Building and United States Courthouse
15 411 West Fourth Street, Santa Ana, California, 92701
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1 **IT IS FURTHER ORDERED** that copies of the following documents be served on
2 Respondent (a) by personal delivery, (b) by leaving a copy at Respondent's dwelling or
3 usual place of abode with someone of suitable age and discretion who resides there, or
4 (c) by certified mail:

- 5 1. This Order; and
- 6 2. The Petition, Memorandum of Points and Authorities, and accompanying
7 Declaration.

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9 Service may be made by any employee of the IRS or the United States Attorney's
10 Office.

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

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.

7
8 DATED: January 5, 2018

David O. Carter

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10 DAVID O. CARTER
11 U.S. DISTRICT COURT JUDGE

12 Respectfully submitted,
13 SANDRA R. BROWN
14 Acting United States Attorney
15 THOMAS D. COKER
16 Assistant United States Attorney
17 Chief, Tax Division

18 /s/
19 GAVIN L. GREENE
20 Assistant United States Attorney
21 Attorneys for United States of America
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