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

13 UNITED STATES OF AMERICA,
 14 Petitioner,
 15 v.
 16 KATHLEEN A. REFFERT,
 17 Respondent.

Case No. 8:21-cv-00720-CJC-JDE
 ORDER TO SHOW CAUSE

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 20 Based upon the Petition to Enforce Internal Revenue Service Summons,
 21 Memorandum of Points and Authorities, and supporting Declaration, the Court finds that
 22 Petitioner has established a *prima facie* case for judicial enforcement of the subject
 23 Internal Revenue Service (IRS) summons. *See United States v. Powell*, 379 U.S. 48, 57-
 24 58 (1964).

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

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2 Date: May 25, 2021
3 Time: 10:00 a.m.
4 Courtroom: 6A
5 Address: Ronald Reagan Federal Building and United States Courthouse
6 411 West Fourth Street, Santa Ana, California, 92701
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8 **IT IS FURTHER ORDERED** that copies of the following documents be served
9 on Respondent (a) by personal delivery, (b) by leaving a copy at Respondent’s dwelling
10 or usual place of abode with someone of suitable age and discretion who resides there, or
11 (c) by certified mail:

- 12 1. This Order; and
- 13 2. The Petition, Memorandum of Points and Authorities, and accompanying
14 Declaration.

15 Service may be made by any employee of the IRS or the United States Attorney’s Office
16 (“USAO”). Service shall be effected by not later than May 10, 2021 to be effective with
17 respect to the current hearing date and the USAO shall file a proof of service or a
18 statement that service has not been effected by May 10, 2021. If service is not effected
19 by May 10, 2021, the hearing set for May 25, 2021 will not proceed.

20 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
21 Respondent of the herein described documents, Respondent shall file and serve a written
22 response, supported by appropriate sworn statements, as well as any desired motions. If,
23 prior to the return date of this Order, Respondent files a response with the Court stating
24 that Respondent does not oppose the relief sought in the Petition, nor wish to make an
25 appearance, then the appearance of Respondent at any hearing pursuant to this Order to
26 Show Cause is excused, and Respondent shall comply with the summons within ten (10)
27 days thereafter.
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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 or
3 brought into controversy by the responsive pleadings and supported by sworn statements
4 filed within ten (10) days after service of the herein described documents will be
5 considered by the Court. Allegations in the Petition not contested by such responsive
6 pleadings or by sworn statements may be deemed admitted.

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8 DATED: April 28, 2021



JOHN D. EARLY
United States Magistrate Judge

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10 Respectfully submitted,
11 TRACY L. WILKISON
12 Acting United States Attorney
13 THOMAS D. COKER
14 Assistant United States Attorney
15 Chief, Tax Division

16 /s/
17 JOLENE TANNER
18 Assistant United States Attorney
19 Attorneys for United States of America
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