

1 LAWRENCE G. BROWN
 Acting United States Attorney
 2 YOSHINORI H. T. HIMEL #66194
 Assistant United States Attorney
 3 Eastern District of California
 501 I Street, Suite 10-100
 4 Sacramento, California 95814-2322
 Telephone: (916) 554-2760

5 Attorneys for Petitioners United States of America
 6 and Revenue Officer Dennis Stiffler

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 8 **UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**

10
 11 UNITED STATES OF AMERICA and)
 DENNIS STIFFLER, Revenue)
 12 Officer, Internal Revenue Service,)
)
 13 Petitioners,)
)
 14 v.)
)
 15 THOMAS SMITH,)
)
 16 Respondent.)
 _____)

1:09-cv-00584-LJO-SMS

**ORDER TO
 SHOW CAUSE RE ENFORCEMENT
 OF INTERNAL REVENUE
 SUMMONSES**

Date: June 5, 2009
 Time: 9:30 a.m.
 Ctrm: 7

18 Upon review of Petitioners United States of America and Revenue Officer Dennis
 19 Stiffler’s Petition to Enforce Internal Revenue Service Summonses, and the
 20 Memorandum of Points and Authorities and Declaration of Dennis Stiffler filed in
 21 support of the petition,

22 IT IS HEREBY ORDERED that Respondent Thomas Smith (“Respondent”)
 23 appear before the United States District Court for the Eastern District of California, 2500
 24 Tulare Street, Fresno, California, in Courtroom No. 7, on the 5th day of June, 2009, at
 25 9:30 a.m. to show cause why he should not be compelled to obey the Internal Revenue
 26 Service summonses served upon him on November 3, 2008 and attached to the
 27 Declaration of Dennis Stiffler.

1 IT IS HEREBY FURTHER ORDERED that a copy of this Order to Show Cause,
2 together with one copy of each of the Petition to Enforce Internal Revenue Service
3 Summonses, and the Memorandum of Points and Authorities and Declaration of Dennis
4 Stiffler filed in support of the petition, shall be served upon Respondent on or before May
5 8, 2009.

6 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of
7 this Order to Show Cause and accompanying papers, Respondent shall file and serve a
8 written response to the Petition to Enforce Internal Revenue Service Summonses,
9 supported by the appropriate declaration(s), as well as any motions Respondent desires to
10 make. The United States may file a reply. All motions and issues raised by the
11 respondent will be considered on the return date of this Order, and any uncontested
12 allegations in the Petition to Enforce Internal Revenue Service Summonses will be
13 deemed admitted. Issues that are not raised by motion, or are not brought into
14 controversy by the responsive pleadings and supported by declarations(s), will not be
15 considered on the return date of this Order.

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19 IT IS SO ORDERED.

20 **Dated:** April 6, 2009

/s/ Sandra M. Snyder
UNITED STATES MAGISTRATE JUDGE