

UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, ) 1:10-cv-00700 AWI GSA  
Petitioner, ) ORDER REGARDING PLEADING FILED  
v. ) JUNE 15, 2010  
(Document 11)  
RAYMOND ALFRED BOWDEN, )  
Respondent. )

This action arises from Petitioner United States of America's efforts to enforce a summons issued November 12, 2009, relating to the collection of income tax liabilities from Respondent Raymond Alfred Bowden for tax years ending in 1996 through 2008, and collection efforts for penalties relating to frivolous submissions for tax years ending in 2004 through 2007. (Doc. 3 at 1-2.) Respondent did not appear on December 8, 2009, as required by the summons. (Doc. 3 at 2.)

On April 22, 2010, this Court issued an Order To Show Cause Re Enforcement Of Internal Revenue Service Summons. (Doc. 4.) On May 19, 2010, Respondent filed pleadings that were subsequently stricken by the Court as non-responsive. Nevertheless, Respondent was

1 permitted a second and final opportunity to address the IRS summons and respond to this Court's  
2 Order to Show Cause. (Doc. 10.)

3 On June 15, 2010, Respondent filed a pleading entitled "Notice of Answer and  
4 Compulsory Counterclaim." (Doc. 11.) This Court construes the pleading to be a response to the  
5 Order to Show Cause previously issued. *See Howfield, Inc. v. United States*, 409 F.2d 694 (9th  
6 Cir. 1969) (noting that a taxpayer can raise all relevant issues as defenses to claim of United  
7 States, rather than by way of a counter-claim).

8 **Respondent is advised the hearing on the government's petition remains on this  
9 Court's calendar for July 16, 2010, at 9:30 a.m.**

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11 IT IS SO ORDERED.

12 Dated: June 16, 2010

13 /s/ Gary S. Austin  
14 UNITED STATES MAGISTRATE JUDGE  
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