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

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11 UNITED STATES OF AMERICA and)
 LORENA RAMOS, Revenue)
 12 Officer, Internal Revenue Service,)
 13)
 Petitioners,)
 14)
 v.)
 15 JANET REID-BILLS,)
 16)
 Respondent)
 17)

Case No. 1:10-cv-02276-LJO-MJS
**ORDER TO SHOW CAUSE RE:
 ENFORCEMENT OF INTERNAL
 REVENUE SERVICE SUMMONS**
 Date: Friday, February 11, 2011
 Time: 10:00 a.m.
 Ctrm: 6 (Honorable Michael J. Seng)

18 Upon review of Petitioners United States of America and Revenue Officer Lorena Ramos’
 19 Verified Petition to Enforce Internal Revenue Service Summons and the Memorandum of Points and
 20 Authorities filed in support of the petition,

21 IT IS HEREBY ORDERED that Respondent, JANET REID-BILLS, appear before United
 22 States Magistrate Judge Michael J. Seng, in Courtroom No. 6, in the United States Courthouse, 2500
 23 Tulare Street, Fresno, California, 93721, on Friday, February 11, 2011, at 10:0 a.m. to show cause
 24 why she should not be compelled to obey the Internal Revenue Service summons served upon her
 25 on January 6, 2010, and attached to the United States’ Verified Petition to Enforce Internal Revenue
 26 Service Summons.

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1 IT IS HEREBY FURTHER ORDERED that a copy of this Order to Show Cause, together
2 with one copy each of the Verified Petition to Enforce Internal Revenue Service Summons and the
3 Memorandum of Points and Authorities filed in support of the petition, shall be served upon
4 Respondent on or before January 14, 2011, unless such service cannot be made despite reasonable
5 efforts. If Petitioners are unable to serve Respondent despite making reasonable efforts to do so, the
6 documents may be served by any other means of service permitted by Federal Rules of Civil
7 Procedure 4(e) or petitioners may request a court order granting leave to serve by other means. See
8 Fed. R. Civ. P. 81(a)(5).

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

18 IT IS HEREBY FURTHER ORDERED that if the summons is ordered to be enforced, the
19 Court shall retain jurisdiction to enforce its order by its contempt power.

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21 IT IS SO ORDERED.

22 Dated: December 10, 2010 */s/ Michael J. Seng*
23 UNITED STATES MAGISTRATE JUDGE
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