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

11 UNITED STATES OF AMERICA,)	Case No. 1:11-cv-00213-AWI-GSA
)	
12 Petitioner,)	ORDER TO SHOW CAUSE RE:
)	ENFORCEMENT OF INTERNAL
13 v.)	REVENUE SERVICE SUMMONS
)	
14)	Date: Friday, April 29, 2011
15 SONIA GOMEZ,)	Time: 9:30 a.m.
)	Ctrm: #10 (6th Floor)
16 Respondent.)	
)	
17)	
18)	

19 Upon review of Petitioner United States of America Revenue Officer Lorena Ramos’
 20 (collectively, “the United States”) Verified Petition to Enforce Internal Revenue Service
 21 Summons and the Memorandum of Points and Authorities filed in support of the petition,

22 **IT IS HEREBY ORDERED** that Respondent, SONIA GOMEZ, appear before United
 23 States Magistrate Judge Gary S. Austin, in Courtroom No. 10, in the United States Courthouse,
 24 2500 Tulare Street, Fresno, California, 93721, on Friday, April 29, 2011, at 9:30 a.m. to show
 25 cause why she should not be compelled to obey the Internal Revenue Service summons served
 26 upon her on January 6, 2010, and attached to the United States’ Verified Petition to Enforce
 27 Internal Revenue Service Summons.

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1 **IT IS HEREBY FURTHER ORDERED** that a copy of this Order to Show Cause,
2 together with one copy each of the Verified Petition to Enforce Internal Revenue Service
3 Summons and the Memorandum of Points and Authorities filed in support of the petition, shall
4 be served upon Respondent on or before **March 11, 2011**, unless such service cannot be made
5 despite reasonable efforts. If Petitioners are unable to serve Respondent despite making
6 reasonable efforts to do so, the documents may be served by any other means of service
7 permitted by Federal Rules of Civil Procedure 4(e) or petitioners may request a court order
8 granting leave to serve by other means. See Fed. R. Civ. P. 81(a)(5).

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

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

20 IT IS SO ORDERED.

21 **Dated: March 1, 2011**

22 /s/ Gary S. Austin
23 UNITED STATES MAGISTRATE JUDGE