



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 April 8, 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. Only issues raised by the written response and supported by declaration(s) will be  
14 considered on the return date of this Order, and any uncontested allegations in the Verified  
15 Petition to Enforce Internal Revenue Service Summons will be deemed admitted.

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

18  
19 IT IS SO ORDERED.

20 **Dated: March 23, 2011**

/s/ Sandra M. Snyder  
UNITED STATES MAGISTRATE JUDGE