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

UNITED STATES OF AMERICA,

Petitioner,

v.

FELIPE CARRANCO, General Partner,

Respondent.

Case No. 1:11-cv-01621-LJO-DLB

**ORDER TO SHOW CAUSE RE:  
ENFORCEMENT OF INTERNAL  
REVENUE SERVICE SUMMONS**

TAXPAYER: F&J CARRANCO FARM  
LABOR

Date: Friday, November 18, 2011  
Time: 9:00 a.m.  
Ctm: 9 (Honorable Dennis L. Beck)

Upon review of the Verified Petition to Enforce Internal Revenue Service Summons and the Memorandum of Points and Authorities filed in support of the petition by the United States of America,

IT IS HEREBY ORDERED that Respondent, FELIPE CARRANCO, appear before United States Magistrate Judge Dennis L. Beck, in Courtroom No. 9, in the United States Courthouse, 2500 Tulare Street, Fresno, California, 93721, on Friday, November 18, 2011, at 9:00 a.m. to show cause why Respondent should not be compelled to obey the Internal Revenue Service summons served upon Respondent on March 23, 2011, and attached to the United States' Verified Petition to Enforce Internal Revenue Service Summons.

///

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,  
4 shall be served upon Respondent by any means of service permitted by Fed. R. Civ. P.  
5 4(e), on or before October, 14, 2011, unless such service cannot be made despite  
6 reasonable efforts. If Petitioner is unable to serve Respondent despite making reasonable  
7 efforts to do so, Petitioner may request a court order granting leave to serve by other  
8 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  
10 this Order to Show Cause and accompanying papers, Respondent shall file and serve a  
11 written response to the Petition to Enforce Internal Revenue Service Summons, supported  
12 by appropriate declaration(s), as well as any motions the Respondent desires to make.  
13 Petitioner may file a reply. Only issues raised by the written response and supported by  
14 declaration(s) will be considered on the return date of this Order, and any uncontested  
15 allegations in the Verified Petition to Enforce Internal Revenue Service Summons will be  
16 deemed admitted. If the summons is enforced, the Court is expected to retain jurisdiction  
17 to enforce its order by its contempt power.

18  
19 IT IS SO ORDERED.

20 **Dated: September 26, 2011**

**/s/ Dennis L. Beck**  
UNITED STATES MAGISTRATE JUDGE