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

10
 11 UNITED STATES OF AMERICA,
 12 Petitioner,
 13 v.
 14 MARK B. CAPPS, Corporate Vice
 15 President, Mustang Ranch II, Inc.,
 16 Respondent.

) **1:12-cv-01959-LJO-BAM**
)
) **ORDER TO SHOW CAUSE RE:**
) **ENFORCEMENT OF INTERNAL**
) **REVENUE SERVICE SUMMONS**
)
) Taxpayer: MUSTANG RANCH II, INC.
) **Date: February 22, 2013**
) **Time: 9:00 a.m.**
) **Ctrm: 8, 6th Floor**
)
) Honorable Judge Barbara A. McAuliffe

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

22 IT IS HEREBY ORDERED that Respondent, MARK B. CAPPS, Corporate Vice
 23 President, Mustang Ranch II, Inc., appear before United States Magistrate Judge Barbara
 24 A. McAuliffe, in Courtroom No. 8, 6th Floor, in the United States Courthouse, 2500 Tulare
 25 Street, Fresno, California, 93721, on February 22, 2013, at 9:00 a.m. to show cause why
 26 Respondent should not be compelled to obey the Internal Revenue Service summons
 27 served upon Respondent on April 30, 2012, and attached to the United States' Verified
 28 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). To allow adequate time for Petitioner and the Court to deal with any written
6 response filed under the next paragraph, service should be performed on or before
7 December 24, 2012. If Petitioner is unable to serve Respondent despite making
8 reasonable efforts to do so, Petitioner may request a court order granting leave to serve by
9 other means. See Fed. R. Civ. P. 81(a)(5).

10 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of
11 this Order to Show Cause and accompanying papers, Respondent shall file and serve a
12 written response to the Petition to Enforce Internal Revenue Service Summons, supported
13 by appropriate declaration(s), as well as any motions the Respondent desires to make.
14 Petitioner may file a reply. Only issues raised by the written response and supported by
15 declaration(s) will be considered on the return date of this Order, and any uncontested
16 allegations in the Verified Petition to Enforce Internal Revenue Service Summons will be
17 deemed admitted. If the summons is enforced, the Court is expected to retain jurisdiction
18 to enforce its order by its contempt power.

19 IT IS SO ORDERED.

20 **Dated: December 3, 2012**

/s/ Barbara A. McAuliffe
UNITED STATES MAGISTRATE JUDGE