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J	U.S. Department of Justice		
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6	Facsimile: (202) 307-0054 <u>Colin.C.Sampson@usdoj.gov</u>		
U	Comi.C.Sampson@usuoj.gov		
7	Of Counsel: BENJAMIN B. WAGNER		
8	United States Attorney		
9	Attorneys for the United States of America		
10	IN THE UNITED STATES DISTRICT COURT FOR THE		
11	EASTERN DISTRICT OF CALIFORNIA		
12			
13	UNITED STATES OF AMERICA,) Civil No.: 1:12-mc-00043-GSA	
13	Petitioner,) CIVII No.: 1.12-1110-00045-G5/1	
14	v.) NOTICE OF HEARING AND	
15	MARK W. HANSEN and TAMI D. HANSEN,) ORDER TO SHOW CAUSE	
16	Respondents.)	
17	nespondents.)	
18	Respondents Mark W. Hansen and Tami D. Hansen are hereby notified that the		
19	United States has petitioned this Court for an Order allowing the Internal Revenue		
20	Service to levy upon the real property located at 1422 Celeste Avenue, Clovis, California		
21	93611 (the "Subject Property") in order to sell Respondents' interest to satisfy part or all		
22	of their unpaid federal income taxes, penalties, interest, and other statutory additions		

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for the income tax years 2000, 2003, 2005, 2006, 2007, 2008, and 2009, as set forth in paragraph seven (7) and eight (8) of the Government's Petition.

This Court has examined the Petition of the United States and accompanying Declaration of Revenue Officer David M. Lopez, and it is hereby ORDERED that Respondents have twenty-five (25) days from the date of this Order to file with the Clerk of the Court a written Objection to Petition. Any written Objection to Petition should demonstrate either that:

- A. The liability has been satisfied; or
- B. Respondents have other assets from which the unpaid tax liabilities can be satisfied; or
- C. Applicable laws and administrative procedures relevant to the levy were not followed by the Internal Revenue Service.

It is FURTHER ORDERED that if Respondents file a written Objection to Petition with the Clerk of Court, then the Court will hold a hearing, at which the parties must appear, on Friday, November 9, 2012, at 10:00 a.m., in Courtroom 10, at the United States District Courthouse for the Eastern District of California, Fresno Division, 2500 Tulare Street, Fresno, California 93721.

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It is FURTHER ORDERED that, in addition to filing any Objection to the Petition with the Clerk of the Court, Respondents must also mail a copy of any Objection to the Petition to the attorneys for the United States, at the following addresses, on or before the filing date:

Colin C. Sampson Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 683, Ben Franklin Station Washington, D.C. 20044

If Respondent does not file an Objection to Petition within 25 days of service of this Order, or if he files an Objection to Petition but fails to appear before the Court as instructed, the Court will enter an Order Approving an Internal Revenue Service Levy on the Real Property Located at 1422 Celeste Avenue, Clovis, California 93611.

It is FURTHER ORDERED that a copy of this ORDER TO SHOW CAUSE, together with the Petition and Declaration, shall be served upon Respondents Mark W. Hansen and Tami D. Hansen within 5 days of the date of this Order, by the United States Marshal or any deputy U.S. Marshal, or any Revenue Officer of the Internal Revenue Service, by delivering a copy to Mark W. Hansen and Tami Hansen at the following address:

1422 Celeste Avenue, Clovis, California 93611

Service may also be completed by any other manner of service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure. Proof of service shall be filed as soon as practicable.

The Clerk shall forward copies of this Order to the attorneys for the United States at the address indicated on its pleadings.

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2	IT IS SO ORDERED.	
3	Dated: <u>October 2, 2012</u>	/s/ Gary S. Austin UNITED STATES MAGISTRATE JUDGE
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