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4 **IN THE UNITED STATES DISTRICT COURT**
5 **EASTERN DISTRICT OF CALIFORNIA**
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7 UNITED STATES OF AMERICA,

1:14-cv-00260-AWI-GSA

8 Petitioner,

9 **ORDER TO SHOW CAUSE RE: TAX**
10 **SUMMONS ENFORCEMENT**

11 v.

12 JUVENTINO RODRIGUEZ-REYES,
13 President, REYES PALLETS, INC.

Taxpayer:
REYES PALLETS, INC.

14 Respondent.

Date: May 9, 2014
Time: 9:30 a.m.
Ctrm: 10. 6th Floor

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16 Upon the petition of BENJAMIN B. WAGNER, United States Attorney for the Eastern
17 District of California, including the verification of Revenue Officer NIRLAIP PANDHER, and
18 the Exhibit attached thereto, it is hereby ORDERED that the respondent, Juventino Rodriguez-
19 Reyes, President, REYES PALLETS, INC., appear before United States Magistrate Judge Gary
20 S. Austin, in that Magistrate Judge's courtroom in the United States Courthouse, 2500 Tulare
21 Street, Fresno, California, on **May 9, 2014, at 9:30 a.m.**, to show cause why the respondent
22 should not be compelled to obey the Internal Revenue Service summons issued on July 12,
23 2013.

24 It is further ORDERED that:

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26 1. The United States Magistrate Judge will preside, under 28 U.S.C. Section
27 636(b)(1) and Local Rule 72-302(c)(9), at the hearing scheduled above. After hearing, the
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1 Magistrate Judge intends to submit proposed findings and recommendations under Local Rule
2 304(a), with the original thereof filed by the Clerk and a copy provided to all parties.

3 2. Under Fed. R. Civ. P. 4(c)(1), the Court hereby appoints the investigating Internal
4 Revenue Service employee, and all federal employees designated by that employee, to serve
5 process in this case.

6 3. To afford the respondent an opportunity to respond to the petition and the
7 petitioner an opportunity to reply, a copy of this order, the Verified Petition and its Exhibit, and
8 the Points and Authorities, shall be served by delivering a copy to the respondent personally, or
9 by leaving a copy at the respondent's dwelling house or usual place of abode with some person
10 of suitable age and discretion then residing therein, or by any other means of service permitted
11 by Fed. R. Civ. P. 4(e), within 21 days of the date this order is served upon the United States
12 Attorney, unless such service cannot be made despite reasonable efforts.

13 4. Proof of any service done under paragraph 3, above, shall be filed with the Clerk
14 as soon as practicable.

15 5. If the federal employee assigned to serve these documents is not reasonably able
16 to serve the papers as provided in paragraph 3, petitioner may request a court order granting
17 leave to serve by other means. See Fed. R. Civ. P. 81(a)(5). The federal employee assigned to
18 serve the documents shall make a certificate detailing the efforts made within the 21-day period
19 to serve the respondent as provided in paragraph 3.

20 6. The file reflects a prima facie showing that the investigation is conducted pursuant
21 to a legitimate purpose, that the inquiry may be relevant to that purpose, that the information
22 sought is not already within the Commissioner's possession, and that the administrative steps
23 required by the Code have been followed. See United States v. Powell, 379 U.S. 48, 57-58
24 (1964). The burden of coming forward therefore has shifted to whoever might oppose
25 enforcement.

26 7. If the respondent has any defense or opposition to the petition, such defense or
27 opposition shall be made in writing and filed with the Clerk and a copy served on the United
28 States Attorney at least **ten (10)** days before the date set for the show cause hearing.

