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5	IN THE UNITED STATES DISTRICT COURT FOR THE	
6	EASTERN DISTRICT OF CALIFORNIA	
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8	UNITED STATES OF AMERICA,	Case No.1:14-cv-01107GSA
9	Petitioner,	ORDER TO SHOW CAUSE RE: TAX SUMMONS ENFORCEMENT
10	v.	TAXPAYER: JEFFREY D. BOHN
11	JEFFREY D. BOHN,	Date: Friday, October 3, 2014
12	Respondent.	Time: 9:30 a.m.
13		Place: Courtroom 10, 6 th Floor
14		
15	Upon the United States' Petition to Enforce	ce an Internal Revenue Service Summons, the
16	Declaration of Revenue Officer Evan Moses, and the exhibit thereto,	
17	IT IS HEREBY ORDERED that Respondent JEFFREY D. BOHN ("Respondent")	
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19	appear before United States Magistrate Judge Gary S. Austin, in Courtroom 10 of the United	
20	States Courthouse at 2500 Tulare Street, Fresno, California on Friday, October 3, 2014 at 9:30	
21	A.M. , to show cause why he should not be compelled to obey the Internal Revenue Service	
22	summons issued and served upon him on May 15, 2014. 1	
23	///	
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25 26	The United States has been permitted to serve Respondent with a copy of this Order to Show Cause and related documents within 21 days from the date that counsel for the United States is electronically served with this Order. See Paragraph 3. The show cause hearing is therefore set for October 3, 2014 so as to give Respondent sufficient time to respond to this Order.	

It is further ORDERED that:

- 1. The United States Magistrate Judge will preside at the show cause hearing pursuant to 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9). After hearing, the Magistrate Judge intends to submit proposed findings and recommendations under Local Rule 304(a), with the original thereof filed by the Clerk of Court and a copy provided to all parties.
- 2. Pursuant to Federal Rule of Civil Procedure 4.1(a), the Court hereby appoints
 Revenue Officer Moses and all other persons designated by him to effect service on Respondent
 in this case, as outlined in Paragraph 3.
- 3. To afford the Respondent an opportunity to respond to the Petition and its supporting documents, a copy of this Order to Show Cause, together with the Petition and declaration and its exhibit shall be served upon the Respondent by delivering them to the Respondent personally, or by leaving them at the Respondent's dwelling house or usual place of abode with some person of suitable age and discretion then residing therein, or by any other means of service permitted by Rule 4(e) of the Federal Rules of Civil Procedure, within twenty-one (21) days of the date that this Order is electronically served upon counsel for the United States, unless the service on Respondent cannot be made despite reasonable efforts.
- 4. Proof of any service effected pursuant to Paragraph 3, above, shall be filed with the Clerk as soon as is practicable.
- 5. The file in this case reflects a prima facie showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been followed. *See United States v. Powell*, 379 U.S. 48, 57-58 (1964). Therefore, the burden of coming forward to oppose enforcement of the summons has shifted to Respondent. *See Lidas, Inc. V. United States*, 238 F.3d 1076, 1082 (9th Cir. 2001).

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6. If Respondent has any defense or opposition to the Petition, such defense or opposition shall be made in writing and filed with the Clerk of the Court and copies thereof served on counsel for the United States at least **fourteen** (14) days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least **seven** (7) days prior to the date set for the show cause hearing.

- 7. At the show cause hearing, the Court intends to consider any issues properly raised by Respondent in opposition to the enforcement of the summons. Only those issues brought into controversy by the responsive pleadings and supported by affidavit will be considered. Any uncontested allegation in the Petition may be considered admitted.
- 8. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at least **fourteen** (14) days prior to the date set for the show cause hearing, that Respondent has no objection to enforcement of the summons. Respondent's appearance at the hearing will then be excused.

IT IS SO ORDERED.

Dated: July 30, 2014 /s/ Gary S. Austin
UNITED STATES MAGISTRATE JUDGE