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IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No.1:14-cv-01107---GSA
)	
Petitioner,)	ORDER TO SHOW CAUSE RE: TAX
)	SUMMONS ENFORCEMENT
v.)	
)	TAXPAYER: JEFFREY D. BOHN
JEFFREY D. BOHN,)	Date: Friday, October 3, 2014
)	
Respondent.)	Time: 9:30 a.m.
)	
_____		Place: Courtroom 10, 6 th Floor

Upon the United States’ Petition to Enforce an Internal Revenue Service Summons, the Declaration of Revenue Officer Evan Moses, and the exhibit thereto,

IT IS HEREBY ORDERED that Respondent JEFFREY D. BOHN (“Respondent”) appear before United States Magistrate Judge Gary S. Austin, in Courtroom 10 of the United States Courthouse at 2500 Tulare Street, Fresno, California on **Friday, October 3, 2014 at 9:30 A.M.**, to show cause why he should not be compelled to obey the Internal Revenue Service summons issued and served upon him on May 15, 2014.¹

///

¹ 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.

1 It is further ORDERED that:

2 1. The United States Magistrate Judge will preside at the show cause hearing
3 pursuant to 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9). After hearing, the Magistrate Judge
4 intends to submit proposed findings and recommendations under Local Rule 304(a), with the
5 original thereof filed by the Clerk of Court and a copy provided to all parties.

6 2. Pursuant to Federal Rule of Civil Procedure 4.1(a), the Court hereby appoints
7 Revenue Officer Moses and all other persons designated by him to effect service on Respondent
8 in this case, as outlined in Paragraph 3.

9 3. To afford the Respondent an opportunity to respond to the Petition and its
10 supporting documents, a copy of this Order to Show Cause, together with the Petition and
11 declaration and its exhibit shall be served upon the Respondent by delivering them to the
12 Respondent personally, or by leaving them at the Respondent's dwelling house or usual place of
13 abode with some person of suitable age and discretion then residing therein, or by any other
14 means of service permitted by Rule 4(e) of the Federal Rules of Civil Procedure, within twenty-
15 one (21) days of the date that this Order is electronically served upon counsel for the United
16 States, unless the service on Respondent cannot be made despite reasonable efforts.

17 4. Proof of any service effected pursuant to Paragraph 3, above, shall be filed with
18 the Clerk as soon as is practicable.

19 5. The file in this case reflects a prima facie showing that the investigation is being
20 conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the
21 information sought is not already within the Commissioner's possession, and that the
22 administrative steps required by the Internal Revenue Code have been followed. *See United*
23 *States v. Powell*, 379 U.S. 48, 57-58 (1964). Therefore, the burden of coming forward to oppose
24 enforcement of the summons has shifted to Respondent. *See Lidas, Inc. V. United States*, 238
25 F.3d 1076, 1082 (9th Cir. 2001).
26

