

1 December 31, 2009 and December 31, 2010.

2 Subject matter jurisdiction is invoked under 28 U.S.C. §§ 1340 and 1345, and is found to be
3 proper. I.R.C. §§ 7402(b) and 7604(a) (26 U.S.C.) authorize the government to bring the action. The
4 Order to Show Cause shifted to respondent the burden of rebutting any of the four requirements of
5 United States v. Powell, 379 U.S. 48, 57-58 (1964).

6 I have reviewed the petition and documents in support. Based on the uncontroverted verified
7 petition by Revenue Officer Evan D. Moses and the entire record, I make the following findings:

8 (1) The summons issued by Revenue Officer Evan D. Moses on November 1, 2013, and served
9 upon Respondent, on November 1, 2013, by attaching an attested copy of the summons to the door of
10 her residence, seeking testimony and production of documents and records in respondent's possession,
11 was issued in good faith and for a legitimate purpose under I.R.C. § 7602, that is, to secure information
12 needed to collect Form 1040 assessed federal income taxes for the tax years ending December 31, 2006,
13 December 31, 2007, December 31, 2008, December 31, 2009 and December 31, 2010.

14 (2) The information sought is relevant to that purpose.

15 (3) The information sought is not already in the possession of the Internal Revenue Service.

16 (4) The administrative steps required by the Internal Revenue Code have been followed.

17 (5) There is no evidence of referral of this case by the Internal Revenue Service to the
18 Department of Justice for criminal prosecution.

19 (6) The verified petition and its exhibits made a prima facie showing of satisfaction of the
20 requirements of United States v. Powell, 379 U.S. 48, 57-58 (1964).

21 (7) The burden shifted to respondent, Terri Furgison-Mayall, to rebut that prima facie showing.

22 (8) Respondent presented no argument or evidence to rebut the prima facie showing.

23 I therefore recommend that the IRS summons served upon Respondent be enforced; and that
24 Respondent be ordered to appear at the I.R.S. offices at 2525 Capitol Street, Suite 205, Fresno,
25 California, before Revenue Officer Moses or his designated representative, on the twenty-first (21st) day
26 after the filing date of the District Judge's summons enforcement order, or at a later date to be set in
27 writing by Revenue Officer Moses, then and there to be sworn, to give testimony, and to produce for
28 examining and copying the books, checks, records, papers and other data demanded by the summons,

1 the examination to continue from day to day until completed. It is further recommended that if it
2 enforces the summons, the District Court retain jurisdiction to enforce its order by means of its contempt
3 power.

4 These findings and recommendations are submitted to the United States District Judge assigned
5 to the case, under 28 U.S.C. § 636(b)(1)(B) and (C) and Rule 304 of the Local Rules of the United States
6 District Court for the Eastern District of California. Within fourteen (14) days after being served with
7 these findings and recommendations, any party may file written objections with the court and serve a
8 copy on all parties. Such a document should be titled “Objections to Magistrate Judge’s Findings and
9 Recommendations.” Any reply to the objections shall be served and filed within fourteen (14) days after
10 service of the objections. The District Judge will then review these findings and recommendations
11 pursuant to 28 U.S.C. § 636(b)(1). The parties are advised that failure to file objections within the
12 specified time may waive the right to appeal the District Court’s order. Martinez v. Ylst, 951 F.2d 1153
13 (9th Cir. 1991).

14 THE CLERK SHALL SERVE this and further orders by mail to Terri Furgison-Mayall, 607
15 Coventry Avenue, Clovis, California 93611.

16
17 IT IS SO ORDERED.

18 Dated: March 2, 2015

/s/ Barbara A. McAuliffe
UNITED STATES MAGISTRATE JUDGE