



1 It is further ORDERED that:

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3 1. The United States Magistrate Judge will preside, under 28 U.S.C. Section  
4 636(b)(1) and Local Rule 72-302(c)(9), at the hearing scheduled above. After hearing, the  
5 Magistrate Judge intends to submit proposed findings and recommendations under Local Rule  
6 304(a), with the original thereof filed by the Clerk and a copy provided to all parties.

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

10 3. To afford the respondent an opportunity to respond to the petition and the  
11 petitioner an opportunity to reply, a copy of this order, the Petition and its Exhibit, and the  
12 Points and Authorities, shall be served by delivering a copy to the respondent personally, or by  
13 leaving a copy at the respondent's dwelling house or usual place of abode with some person of  
14 suitable age and discretion then residing therein, or by any other means of service permitted by  
15 Fed. R. Civ. P. 4(e), at least thirty (30) days before the show cause hearing date including any  
16 continued date, unless such service cannot be made despite reasonable efforts.

17 4. Proof of any service completed under paragraph 3 above, shall be filed with the  
18 Clerk as soon as practicable.

19 5. If the federal employee assigned to serve these documents is not reasonably able  
20 to serve the papers as provided in paragraph 3, petitioner may request a court order granting  
21 leave to serve by other means. See Fed. R. Civ. P. 81(a)(5). The request shall detail the efforts  
22 made to serve the respondent.

23 6. The file reflects a prima facie showing that the investigation is conducted pursuant  
24 to a legitimate purpose, that the inquiry may be relevant to that purpose, that the information  
25 sought is not already within the Commissioner's possession, and that the administrative steps  
26 required by the Code have been followed. See *United States v. Powell*, 379 U.S. 48, 57-58  
27 (1964). The burden of coming forward therefore has shifted to any person or party who might  
28 oppose enforcement.

1           7.     If the respondent has any defense or opposition to the petition, such defense or  
2 opposition shall be made in writing and filed with the Clerk and a copy served on the United  
3 States Attorney at least ten (10) days before the show cause hearing date including any  
4 continued date.

5           8.     At the show cause hearing, the Magistrate Judge intends to consider the issues  
6 properly raised in opposition to enforcement. Only those issues brought into controversy by the  
7 responsive pleadings and supported by affidavit will be considered. Any uncontested allegation  
8 in the petition will be considered admitted.

9           9.     Respondent may notify the Court, in a writing filed with the Clerk and served on  
10 the United States Attorney at least ten (10) days before the date set for the show cause hearing,  
11 that the respondent has no objections to enforcement of the summons. Respondent's appearance  
12 at the hearing will then be excused.

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15 IT IS SO ORDERED.

16       Dated: September 27, 2014

/s/ Sheila K. Oberto  
UNITED STATES MAGISTRATE JUDGE