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7 Attorneys for Petitioner United States of America

8 **IN THE UNITED STATES DISTRICT COURT**
9 **EASTERN DISTRICT OF CALIFORNIA**

11 UNITED STATES OF AMERICA,
12
13 Petitioner,
14
15 v.

14 GLENN R. WILSON, individually and as
sole proprietor of FAMILY LAW FRESNO
15 COM,
16
17 Respondent.

1:15-CV-00475-LJO-MJS

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

Taxpayer:
GLENN R. WILSON

Date: June 12, 2015
Time: 9:30 a.m.
Ctrm: 6. 7th Floor

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19 Upon the petition of BENJAMIN B. WAGNER, United States Attorney for the Eastern
20 District of California, including the verification of Revenue Officer LORI L. MINJAREZ, and
21 the Exhibit attached thereto, it is hereby:

22 ORDERED that the Respondent, GLENN R. WILSON, appear before United States
23 Magistrate Judge Michael J. Seng, in that Magistrate Judge's courtroom in the United States
24 Courthouse, 2500 Tulare Street, Fresno, California, on June 12, 2015, at 9:30 a.m., to show
25 cause why the respondent should not be compelled to obey the Internal Revenue Service
26 summons issued on January 22, 2014.

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1 It is further ORDERED that:

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

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

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

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

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

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