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7 Attorneys for Petitioner United States of America

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

10  
11 UNITED STATES OF AMERICA,  
12  
13 Petitioner,

14 v.

14 THOMAS D. VANNORTWICK,  
15  
16 Respondent.

**1:15-cv-00596-LJO-SKO**

**ORDER AFTER SHOW CAUSE HEARING  
RE: TAX SUMMONS ENFORCEMENT**

**Taxpayer:  
THOMAS D. VANNORTWICK**

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18  
19 This matter came before United States Magistrate Judge Sheila K. Oberto on June 10, 2015,  
20 under the Order to Show Cause filed April 22, 2015 (Doc. #4). The order, with the verified petition  
21 filed April 16, 2015 (Doc. #1), and its supporting memorandum (Doc. #3-1), was personally served on  
22 the wife of Respondent Thomas D. Vannortwick, Lorraine Vannortwick, at Respondent's residence on  
23 April 30, 2015. Doc. #5. Respondent did not file opposition or non-opposition to the verified petition as  
24 provided for in the Order to Show Cause. At the hearing, Bobbie J. Montoya, Assistant United States  
25 Attorney, appeared for Petitioner United States of America. Investigating Revenue Officer David M.  
26 Lopez was present in the courtroom. Respondent also appeared at the hearing.

27 The Verified Petition to Enforce Internal Revenue Summons (Doc. #1) seeks to enforce  
28 administrative summonses (Exhibits A and B to the petition (Doc. #1)) issued September 30, 2014. The

1 summonses are part of an investigation to secure information needed to collect assessed federal income  
2 taxes (Form 1040) for tax years ending December 31, 2003, December 31, 2004, December 31, 2007,  
3 and December 31, 2008, and seeking information needed to determine the correct federal income taxes  
4 (Form 1040) and statutory additions for the tax years ending December 31, 2005, December 31, 2006,  
5 December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, and December 31,  
6 2013.

7 Respondent agreed to appear and fully comply with the summonses at the I.R.S. offices at 2525  
8 Capitol Street, Suite 206, Fresno, California 93721-2227, before Revenue Officer Lopez or his  
9 designated representative, on June 22, 2015, at 9:00 a.m., as agreed to by Revenue Officer Lopez and  
10 Respondent at the show cause hearing. If Respondent violates this Order, the United States may take  
11 appropriate steps to request the Court's enforcement of the tax summonses, up to and including  
12 requesting contempt proceedings against Respondent.

13 THE CLERK SHALL SERVE this order by mail to: Thomas D. Vannortwick, 3128 E. Millbrae  
14 Avenue, Fresno, CA 93710-4939.

15  
16 IT IS SO ORDERED.

17 Dated: June 11, 2015

/s/ Sheila K. Oberto  
UNITED STATES MAGISTRATE JUDGE