

1 BENJAMIN B. WAGNER
United States Attorney
2 BOBBIE J. MONTOYA
Assistant United States Attorney
3 Eastern District of California
501 I Street, Suite 10-100
4 Sacramento, CA 95814-2322
Telephone: (916) 554-2775
5 Facsimile: (916) 554-2900
email: bobbie.montyoa@usdoj.gov
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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 Petitioner,
13 v.
14 PAUL H. LINK and KIMBERLY E. LINK,
15 Respondents.

1:15-CV-00608-AWI-MJS

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

Taxpayers:
**PAUL H. LINK and
KIMBERLY E. LINK**

**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 MICHAEL J.
21 PAPASERGIA, and the Exhibit attached thereto, it is hereby:

22 ORDERED that the Respondents, PAUL H. LINK and KIMBERLY E. LINK, appear
23 before United States Magistrate Judge MICHAEL J. SENG, in that Magistrate Judge's
24 courtroom in the United States Courthouse, 2500 Tulare Street, Fresno, California, on June 12,
25 2015, at 9:30 a.m., to show cause why the respondents should not be compelled to obey the
26 Internal Revenue Service summons issued on September 18, 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 respondents 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 respondents personally, or by
12 leaving a copy at the respondents' 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 respondents.

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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1 7. If the respondents have 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 10 days before the show cause hearing date including any continued
4 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. The respondents may notify the Court, in a writing filed with the Clerk and served
10 on the United States Attorney at least 10 days before the date set for the show cause hearing,
11 that the respondents have no objections to enforcement of the summons. The respondents'
12 appearance at the hearing will then be excused.

13 IT IS SO ORDERED.

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15 Dated: April 24, 2015

16 1s/ Michael J. Seng
17 UNITED STATES MAGISTRATE JUDGE
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