

1 Authorities, shall be served by delivering a copy to the respondent personally, or by
2 leaving a copy at the respondent's dwelling house or usual place of abode with some
3 person of suitable age and discretion then residing therein, or by any other means of
4 service permitted by Fed. R. Civ. P. 4(e), at least 30 days before the show cause hearing
5 date including any continued date, unless such service cannot be made despite reasonable
6 efforts.

7 4. Proof of any service done under paragraph 3, above, shall be filed with the Clerk on or
8 before **January 8, 2017**.

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

13 6. The file reflects a prima facie showing that the investigation is conducted pursuant to a
14 legitimate purpose, that the inquiry may be relevant to that purpose, that the information
15 sought is not already within the Commissioner's possession, and that the administrative
16 steps required by the Code have been followed. See United States v. Powell, 379 U.S.
17 48, 57-58 (1964). The burden of coming forward therefore has shifted to whoever might
18 oppose enforcement.

19 7. Respondent shall file and serve any defense or opposition to the Petition to Enforce the
20 IRS Summons at least ten (10) days before the show cause hearing date including any
21 continued date.

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

26 ///

27 ///

28 ///

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

9. If Respondent has no objections to enforcement of the summons, he may file and serve a statement of non-opposition to the Petition at least ten (10) days prior to the show hearing date including any continued date. Respondent's appearance at the hearing will then be excused.

IT IS SO ORDERED.

Dated: November 7, 2016


UNITED STATES MAGISTRATE JUDGE