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7 Attorneys for Petitioner United States of America

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

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11 UNITED STATES OF AMERICA,
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13 Petitioner,
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15 v.
16 TINA BARELA,
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18 Respondent.

1:16-CV-01805-LJO-EPG
ORDER TO SHOW CAUSE
RE: TAX SUMMONS ENFORCEMENT
Taxpayer: TINA BARELA
Date: Friday, February 24, 2017
Time: 10:00 a.m.
Crtm: 10, 6th Floor
Judge: Honorable Erica P. Grosjean

19 Upon the petition of PHILLIP A. TALBERT, United States Attorney for the Eastern District of
20 California, including the verification of Revenue Officer LISA CUMIFORD, and the Exhibit attached
21 thereto, it is hereby:

22 ORDERED that the Respondent, TINA BARELA, appear before United States Magistrate Judge
23 Erica P. Grosjean, in that Magistrate Judge's courtroom in the United States Courthouse, 2500 Tulare
24 St., Fresno, California, on Friday, February 24, 2017, to show cause why the respondent should not be
25 compelled to obey the IRS summons issued on December 16, 2015.

26 It is further ORDERED that:

27 1. The United States Magistrate Judge will preside, under 28 U.S.C. Section 636(b)(1) and
28 Local Rule 302(c)(9), at the hearing scheduled above. After hearing, the Magistrate Judge intends to

1 submit proposed findings and recommendations under Local Rule 304(a), with the original thereof filed
2 by the Clerk and a copy provided to all parties.

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

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

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

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

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

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

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

1 be considered admitted.

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

6 IT IS SO ORDERED.
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8 Dated: December 2, 2016

/s/ Eric P. Grogan
9 UNITED STATES MAGISTRATE JUDGE
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