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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.  
15 MARIO VASQUEZ dba CENTRAL PAINT  
AND BODY,  
16 Respondent.

**1:17-CV-1321-DAD-SKO**

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

**Taxpayer: MARIO VASQUEZ dba CENTRAL  
PAINT AND BODY**

**Date: Wednesday, November 22, 2017  
Time: 9:30 a.m.  
Ctrm: 7, 6th Floor  
Judge: Honorable Sheila K. Oberto**

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19 Upon the petition of PHILLIP A. TALBERT, United States Attorney for the Eastern District of  
20 California (“Petitioner”), including the verification of Revenue Officer MICHAEL J. PAPASERGIA,  
21 and the Exhibit attached thereto, it is hereby:

22 ORDERED that the respondent, MARIO VASQUEZ dba CENTRAL PAINT AND BODY  
23 (“Respondent”), appear before United States Magistrate Judge Sheila K. Oberto, in that Magistrate  
24 Judge's courtroom in the United States Courthouse, 2500 Tulare St., Fresno, California, on Wednesday,  
25 November 22, 2017, at 9:30 a.m., to show cause why Respondent should not be compelled to obey the  
26 IRS summons issued on April 4, 2017.

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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 636(b)(1) and  
3 Local Rule 302(c)(9), at the hearing scheduled above. After hearing, the Magistrate Judge intends to  
4 submit proposed findings and recommendations under Local Rule 304(a), with the original thereof filed  
5 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 IRS employee,  
7 and all federal employees designated by that employee, to serve process in this case.

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

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

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

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

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

