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

11 UNITED STATES OF AMERICA, and
 CHARLES DUFF, Revenue Officer,
 12 Internal Revenue Service,

13 Petitioners,

14 v.

15 LORETTA A. MIGLIORI,

16 Respondent.

2:10-mc-00021-JAM-EFB

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

Taxpayer: LCL ADMINISTRATORS,
 INC.

Date: Wednesday, April 14, 2010
 Time: 10:00 a.m.
 Ctrm: #24 (8th Floor, Honorable
 Edmund F. Brennan)

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 19 Upon the petition of BENJAMIN B. WAGNER, United States Attorney for the
 20 Eastern District of California, and the Exhibit attached thereto, including the verification
 21 of Revenue Officer CHARLES DUFF, it is hereby:

22 ORDERED that the Respondent, LORETTA A. MIGLIORI, appear before United
 23 States Magistrate Judge Edmund F. Brennan, in that Magistrate Judge's courtroom in the
 24 United States Courthouse, 501 I Street, Sacramento, California, on Wednesday, April 14,
 25 2010, at 10:00 a.m., to show cause why the respondent should not be compelled to obey
 26 the Internal Revenue Service summons issued on November 16, 2009.

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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,
4 the Magistrate Judge intends to submit proposed findings and recommendations under
5 Local Rule 304(a), with the original thereof filed by the Clerk and a copy provided to all
6 parties.

7 2. The Court hereby appoints the group manager of the petitioning Internal
8 Revenue Service employee, and all federal employees designated by that group manager,
9 under Fed. R. Civ. P. 4(c)(1), to serve process in this case.

10 3. A copy of this order, the Verified Petition and its Exhibit, and the Points and
11 Authorities, shall be served by delivering a copy to the respondent personally or by
12 leaving a copy at the respondent's dwelling house or usual place of abode with some
13 person of suitable age and discretion then residing therein, within 21 days of the date this
14 order is served upon the United States Attorney, unless such service cannot be made
15 despite reasonable efforts.

16 4. If the federal employee assigned to serve these documents is unable to serve
17 them as provided in paragraph 3, despite making reasonable efforts to do so, the
18 documents may be served by any other means of service permitted by Fed. R. Civ. P. 4(e)
19 or petitioners may request a court order granting leave to serve by other means. See Fed.
20 R. Civ. P. 81(a)(5). The federal employee assigned to serve the documents shall make a
21 certificate detailing the efforts made within the 21-day period to serve the respondent as
22 provided in paragraph 3.

23 5. Proof of any service done pursuant to paragraph 3 or 4, above, shall be filed
24 with the Clerk at least fourteen days prior to the date set for the show cause hearing.

25 6. The file reflects a prima facie showing that the investigation is conducted
26 pursuant to a legitimate purpose, that the inquiry may be relevant to that purpose, that the
27 information sought is not already within the Commissioner's possession, and that the
28 administrative steps required by the Internal Revenue Code have been followed. United

1 States v. Powell, 379 U.S. 48, 57-58 (1964). The burden of coming forward therefore has
2 shifted to whoever might oppose enforcement.

3 7. If the respondent has any defense or opposition to the petition, such defense or
4 opposition shall be made in writing and filed with the Clerk and a copy served on the
5 United States Attorney at least fourteen days prior to the date set for the show cause
6 hearing.

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

11 9. The respondent may notify the Court, in a writing filed with the Clerk and
12 served on the United States Attorney at least fourteen days prior to the date set for the
13 show cause hearing, that the respondent has no objections to enforcement of the
14 summons. The respondent's appearance at the hearing will then be excused.

15 DATED: February 19, 2010.

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17 EDMUND F. BRENNAN
18 UNITED STATES MAGISTRATE JUDGE
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