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

UNITED STATES OF AMERICA,

Petitioner,

v.

MATTHEW R. LONSDALE,

Respondent.

Case No. 2:12-mc-00004-KJM-EFB

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

Taxpayer: MATTHEW R. LONSDALE

Date: Wednesday, March 14, 2012

Time: 10:00 a.m.

Ctrm: 24, 8th floor

Honorable Edmund F. Brennan

Upon the petition of BENJAMIN B. WAGNER, United States Attorney for the Eastern District of California, including the verification of Revenue Officer SIREEN MICHAEL, and the Exhibit attached thereto, it is hereby ORDERED that the Respondent, MATTHEW R. LONSDALE, appear before the undersigned in Courtroom No. 24 in the United States Courthouse, 501 I Street, Sacramento, California, on Wednesday, March 14, 2012, to show cause why the respondent should not be compelled to obey the Internal Revenue Service summonses issued on July 28, 2011.

It is further ORDERED that:

1. The undersigned will preside at the hearing scheduled above pursuant to 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9). After hearing, the undersigned intends to

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

3 2. Under Federal Rule of Civil Procedure 4(c)(3), the Court hereby appoints the
4 investigating Internal Revenue Service employee, and all federal employees designated
5 by that employee, to serve process in this case.

6 3. To afford the respondent an opportunity to respond to the petition and the
7 petitioner an opportunity to reply, a copy of this order, the Verified Petition and its
8 Exhibit, and the Points and Authorities, shall be served by delivering a copy to the
9 respondent personally, or by leaving a copy at the respondent's dwelling house or usual
10 place of abode with some person of suitable age and discretion then residing therein, or
11 by any other means of service permitted by Federal Rule of Civil Procedure 4(e), within
12 21 days of the date this order is served upon the United States Attorney, unless such
13 service cannot be made despite reasonable efforts.

14 4. Proof of any service done under paragraph 3 above shall be filed with the Clerk
15 as soon as practicable and at least 14 days prior to the date set for the show cause hearing.

16 5. If the federal employee assigned to serve these documents is not reasonably
17 able to serve the papers as provided in paragraph 3, petitioner may request a court order
18 granting leave to serve by other means. *See* Fed. R. Civ. P. 81(a)(5). The federal
19 employee assigned to serve the documents shall make a certificate detailing the efforts
20 made within the 21-day period to serve the respondent as provided in paragraph 3.

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

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1 7. If the respondent has 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
3 United States Attorney at least fourteen days before the date set for the show cause
4 hearing.

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

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

13 DATED: January 26, 2012.

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15 EDMUND F. BRENNAN
16 UNITED STATES MAGISTRATE JUDGE
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