

1 BENJAMIN B. WAGNER
 United States Attorney
 2 YOSHINORI H. T. HIMEL #66194
 Assistant United States Attorney
 3 Eastern District of California
 501 I Street, Suite 10-100
 4 Sacramento, CA 95814-2322
 Telephone: (916) 554-2760
 5 Facsimile: (916) 554-2900
 email: yoshinori.himel@usdoj.gov
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7 Attorneys for Petitioner United States of America

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

11 UNITED STATES OF AMERICA,
 12 Petitioner,

13 v.

14 KEVIN NELSON,
 15 Respondent.

2:14-CV-02341-GEB-EFB

ORDER TO SHOW CAUSE RE: TAX SUMMONS ENFORCEMENT

Taxpayer:
KEVIN NELSON

Date: Wednesday, December 10, 2014
Time: 10:00 a.m.
Ctrm: 8. 13th Floor

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

22 ORDERED that the Respondent, KEVIN NELSON, appear before United States
 23 Magistrate Judge Edmund F. Brennan, in that Magistrate Judge's courtroom in the United States
 24 Courthouse, 501 I Street, Sacramento, California, on Wednesday, December 10, 2014 at 10:00
 25 a.m., to show cause why the respondent should not be compelled to obey the Internal Revenue
 26 Service summons issued on May 22, 2014.

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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, the
4 Magistrate Judge intends to submit proposed findings and recommendations under Local Rule
5 304(a), with the original thereof filed 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 Internal
7 Revenue Service employee, and all federal employees designated by that employee, to serve
8 process in this case.

9 3. To afford the respondent an opportunity to respond to the petition and the
10 petitioner an opportunity to reply, a copy of this order, the Petition and its Exhibit, and the
11 Points and 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 person of
13 suitable age and discretion then residing therein, or by any other means of service permitted by
14 Fed. R. Civ. P. 4(e), at least 30 days before the show cause hearing date including any continued
15 date, unless such service cannot be made despite reasonable efforts.

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

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

22 6. The file reflects a prima facie showing that the investigation is conducted pursuant
23 to a legitimate purpose, that the inquiry may be relevant to that purpose, that the information
24 sought is not already within the Commissioner's possession, and that the administrative steps
25 required by the Code have been followed. See United States v. Powell, 379 U.S. 48, 57-58
26 (1964). The burden of coming forward therefore has shifted to whoever might oppose
27 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 United
3 States Attorney at least 10 days before show cause hearing date including any continued date.

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

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

12 DATED: October 21, 2014.

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14 EDMUND F. BRENNAN
15 UNITED STATES MAGISTRATE JUDGE
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