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

12 UNITED STATES OF AMERICA,)
13)
14 Petitioner,)
15)
16 v.)
17 RAGHVENDRA SINGH,)
Respondent.)
_____)

Case No. 2:15-cv-287-TLN-EFB PS

**[PROPOSED] NOTICE OF HEARING
AND ORDER TO SHOW CAUSE**

18 Upon the petition of the United States and the Declaration of Revenue Officer David
19 Palmer, including the exhibits attached thereto, it is hereby

20 ORDERED that the respondent, Raghvendra Singh, appear before United States
21 Magistrate Judge Edmund F. Brennan in that Judge’s courtroom in the United States Courthouse,
22 Sacramento, California on the 20 day of May, 2015, at 10:00 a.m., to show cause why he should
23 not be compelled to obey the Internal Revenue Service summons served upon him.

1 It is further ORDERED that:

2 1. A copy of this Order, together with the Petition, Declaration of David Palmer and its
3 exhibits, shall be served upon the respondent in accordance with Fed. R. Civ. P. 4, within 30
4 days of the date that this Order is served upon counsel for the United States or as soon thereafter
5 as possible. Pursuant to Fed. R. Civ. P. 4.1(a), the Court hereby appoints Revenue Officer David
6 Palmer, and all other persons designated by him, to effect service in this case. Service may also
7 be effected by the United States marshal or deputy marshal.

8 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk
9 as soon as practicable.

10 3. Since the file in this case reflects a prima facie showing that the information sought in
11 the summons is sought for legitimate purposes, that the inquiries may be relevant to those
12 purposes, that the information sought is not already within the Commissioner's possession, and
13 that the administrative steps required by the Internal Revenue Code have been followed, *United*
14 *States v. Powell*, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to the
15 respondent to oppose enforcement of the summons.

16 4. If the respondent has any defense to present or opposition to the petition, such
17 defense or opposition shall be made in writing and filed with the Clerk of Court and copies
18 served on counsel for the United States in Washington D.C., at least 30 days prior to the date set
19 for the show cause hearing. The United States may file a reply memorandum to any opposition at
20 least 5 court days prior to the date set for the show cause hearing.


21 5. At the show cause hearing, the Court will consider all issues raised by the
22 respondent. Only those issues brought into controversy by the responsive pleadings and
23

1 supported by affidavit or declaration will be considered. Any uncontested allegation in the
2 petition will be considered admitted.

3 6. The respondent may notify the Court, in a writing filed with the Clerk and served on
4 counsel for the United States in Washington, D.C., at least 14 days prior to the date set for the
5 show cause hearing, that the respondent has no objection to enforcement of the summons. The
6 respondent's appearance at the hearing will then be excused.

7 The respondent is hereby notified that failure to comply with this Order may subject it to
8 sanctions for contempt of court.

9 DATED: March 11, 2015.

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11 EDMUND F. BRENNAN
12 UNITED STATES MAGISTRATE JUDGE
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