

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

7 4. If the respondent has any defense to present or opposition to the petition, such
8 defense or opposition shall be made in writing and filed with the Clerk of Court and copies
9 served on counsel for the United States in Washington D.C., at least 14 days prior to the date
10 set for the show cause hearing. The United States may file a reply memorandum to any
11 opposition at least five court days prior to the date set for the show cause hearing.

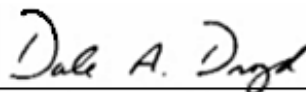
12 5. At the show cause hearing, the Court will consider all issues raised by the
13 respondent. Only those issues brought into controversy by the responsive pleadings and
14 supported by affidavit or declaration will be considered. Any uncontested allegation in the
15 petition will be considered admitted.

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

20 The respondent is hereby notified that failure to comply with this Order may subject her
21 to sanctions for contempt of court.

22 **IT IS SO ORDERED.**

23 Dated: March 23, 2015

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25 _____
26 DALE A. DROZD
27 UNITED STATES MAGISTRATE JUDGE

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