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## UNITED STATES DISTRICT COURT

## FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

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PARVANEH ALIZADEH,

Respondent.

No. 2:15-cv-0600 KJM DAD

## NOTICE OF HEARING AND ORDER TO SHOW CAUSE

Upon the petition of the United States and the Declaration of Revenue Officer Adam Morgan, including the exhibit attached thereto, it is hereby

**ORDERED** that the respondent, Parvaneh Alizadeh, appear before United States Magistrate Judge Dale Drozd in courtroom No. 27, in the United States Courthouse, 501 I Street, Sacramento, California, on the **22<sup>nd</sup>** day of **May**, **2015**, at **10:00 a.m.**, to show cause why she should not be compelled to obey the Internal Revenue Service summons served upon her.

## It is further ORDERED that:

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

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

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

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

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

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

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

IT IS SO ORDERED.

Dated: March 23, 2015

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DALE A. DROZD UNITED STATES MAGISTRATE JUDGE