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8 IN THE UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA
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11 UNITED STATES OF AMERICA,
12 Petitioner,
13 v.
14 LO SAEYANG,
15 Respondent.
16

No. 2:20-mc-0317 TLN DB

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

Date: February 19, 2021
Time: 10:00 a.m.
Ctm: Videoconference
Judge: Deborah Barnes

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18 Upon the petition of Steven Tennyson, Assistant United States Attorney for the Eastern District
19 of California, including the verification of Revenue Officer Almetruis Swain, and the exhibits attached
20 thereto:

21 IT IS HEREBY ORDERED that the Respondent Lo Saeyang, appear before United States
22 Magistrate Judge Barnes, on Friday, February 19, 2021 to show cause why they should not be compelled
23 to obey the IRS summonses issued on September 19, 2019.

24 IT IS FURTHER ORDERED that:

25 1. Judge Barnes will preside, under 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9), at the
26 hearing scheduled above. After hearing, the Court intends to submit proposed findings and
27 recommendations under Local Rule 304(a), with the original thereof filed by the Clerk and a copy
28 provided to all parties.

1 2. Under Fed. R. Civ. P. 4(c)(1), the Court hereby appoints the investigating IRS employee,
2 and all federal employees designated by that employee, to serve process in this case.

3 3. To afford the Respondent an opportunity to respond to the petition and the petitioner an
4 opportunity to reply, a copy of this order, the Petition and its Exhibits, and the Points and Authorities,
5 shall be served by delivering a copy to the Respondent personally, or by leaving a copy at the
6 Respondent's dwelling, house or usual place of abode, with some person of suitable age and discretion
7 then residing therein, or by any other means of service permitted by Fed. R. Civ. P. 4(e), at least 30 days
8 before the show cause hearing date including any continued date, unless such service cannot be made
9 despite reasonable efforts.

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

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

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

21 7. If the Respondent has any defense or opposition to the Petition, such defense or
22 opposition shall be made in writing and filed with the Clerk and served on the United States Attorney at
23 least 10 days before the show cause hearing date including any continued date.

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

28 9. The Respondent may notify the Court, in a writing filed with the Clerk and served on the

1 United States Attorney at least 10 days before the date set for the show cause hearing, that he has no
2 objections to enforcement of the summons. The Respondent's appearance at the hearing will then be
3 excused.

4 IT SO ORDERED.

5 Dated: January 5, 2021

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9 DEBORAH BARNES
10 UNITED STATES MAGISTRATE JUDGE
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