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 RICHARD W. WIEKING  
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 NORTHERN DISTRICT OF CALIFORNIA

7 Attorneys for the United States of America

8 UNITED STATES DISTRICT COURT  
 9 NORTHERN DISTRICT OF CALIFORNIA  
 10 SAN FRANCISCO DIVISION

Case No. **C 12 5175**

11 United States of America,  
 12 Petitioner,  
 13 v.  
 14 Joseph R. Snider,  
 15 Respondent.

~~[PROPOSED]~~ ORDER TO SHOW  
 CAUSE WHY INTERNAL REVENUE  
 SERVICE SUMMONS SHOULD NOT  
 BE ENFORCED

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17 Upon consideration of the United States' Petition to Enforce Internal Revenue Summons  
 18 and the Declaration in support thereof, the Court finds that the United States has established a  
 19 *prima facie* case under *United States v. Powell*, 379 U.S. 48 (1964) for enforcement of the  
 20 Internal Revenue Service summons at issue. Accordingly, IT IS HEREBY ORDERED that  
 21 Respondent Joseph R. Snider appear before the undersigned United States Magistrate Judge, on  
 22 the 6th day of December, 2012, at 10:00a.m. B 15th Floor,  
 23 United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and  
 24 there show cause, if any, why Respondent should not be compelled to appear and provide

[PROPOSED] ORDER TO SHOW CAUSE  
 WHY INTERNAL REVENUE SERVICE SUMMONS  
 SHOULD NOT BE ENFORCED

1 documents and testimony as required by the summons.

2 It is further ORDERED that:

3 1. A copy of this Order, together with the Petition to Enforce Internal Revenue  
4 Service Summons and supporting papers, shall be served upon Respondent in accordance with  
5 Rule 4 of the Federal Rules of Civil Procedure at least thirty-five days before the date set for the  
6 show-cause hearing;

7 2. Since the Petition to Enforce Internal Revenue Summons and supporting papers  
8 make a *prima facie* showing that the IRS investigation is being conducted for a legitimate  
9 purpose, that the inquiry may be relevant to that purpose, that the information sought is not  
10 already within the Commissioner's possession, and that the administrative steps required by the  
11 Internal Revenue Code have been followed, *see United States v. Powell*, 379 U.S. 48 (1964), the  
12 burden has shifted to Respondent to oppose enforcement of the summons;

13 3. If Respondent has any defense to present or opposition to the Petition, such  
14 defense or opposition shall be made in writing, filed with the Clerk and served on counsel for the  
15 United States, at least 21 days prior to the date set for the show-cause hearing. The United States  
16 may file a reply memorandum to any opposition at least 5 court days prior to the date set for the  
17 show-cause hearing.

18 4. At the show-cause hearing, the Court will consider all issues raised by  
19 Respondent. Only those issues brought into controversy by the responsive pleadings and  
20 supported by an affidavit or declaration will be considered. Any uncontested allegation in the  
21 Petition will be considered admitted.

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ORDERED this 19th day of October, 2012.



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