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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,	)	No. CV 13-0314 CRB
Petitioner,	)	
v.	)	ORDER TO SHOW CAUSE WHY
TAMMY GRISEL,	)	INTERNAL REVENUE SERVICE
Respondent.	)	SUMMONS SHOULD NOT BE
	)	<u>ENFORCED</u>
	)	
	)	

Upon consideration of the United States' Petition to Enforce Internal Revenue Summons and the Declaration in support thereof, the Court finds that the United States has established a *prima facie* case under *United States v. Powell*, 379 U.S. 48 (1964) for enforcement of the Internal Revenue Service summons at issue.

Accordingly, IT IS HEREBY ORDERED that Respondent Tammy Grisel appear before the undersigned United States District Judge, on the 22nd day of February, 2013, at 10:00 a.m., in Courtroom No. 6, 17th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there show cause, if any, why Respondent should not be compelled to appear and provide documents and testimony as required by the summons.

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1 It is further ORDERED that:

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

6 2. Since the Petition to Enforce Internal Revenue Summons and supporting papers  
7 make a *prima facie* showing that the IRS investigation is being conducted for a legitimate  
8 purpose, that the inquiry may be relevant to that purpose, that the information sought is  
9 not already within the Commissioner's possession, and that the administrative steps  
10 required by the Internal Revenue Code have been followed, *see United States v. Powell*,  
11 379 U.S. 48 (1964), the burden has shifted to Respondent to oppose enforcement of the  
12 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  
15 for the United States, at least 21 days prior to the date set for the show-cause hearing.  
16 The United States may file a reply memorandum to any opposition at least 14 days prior  
17 to the date set for the show-cause hearing.

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

22 **ORDERED** this 25<sup>th</sup> day of January, 2013, at San Francisco, California.

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UNITED STATES DISTRICT JUDGE