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UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

JCS

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UNITED STATES OF AMERICA,
 Petitioner,
 v.
 ANDREA E. ASHBY,
 Respondent.

No.
~~Proposed~~ ORDER TO SHOW CAUSE
 WHY INTERNAL REVENUE SERVICE
 SUMMONS SHOULD NOT BE
ENFORCED

Upon consideration of the United States' Petition to Enforce Internal Revenue Summons and the exhibits 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 Andrea E. Ashby ("Respondent") appear before the undersigned United States Magistrate Judge, on the 10th day of May, 2013, at 1:30 ~~a.m.~~/p.m., in Courtroom No. G, 15th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there show

1 cause, if any, why Respondent should not be compelled to appear and provide documents and
2 testimony as required by the summons.

3 It is further ORDERED that:

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

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

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

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

ORDERED this 21st day of March, 2013, at San Francisco, California.

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
JUDGE
Judge Joseph C. Spero