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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

JSC

CV 13 1336

12 UNITED STATES OF AMERICA,
13 Petitioner,
14 v.
15 PANFILO ARMAS,
16 Respondent.

~~Proposed~~
ORDER TO SHOW CAUSE WHY
INTERNAL REVENUE SERVICE
SUMMONS SHOULD NOT BE
ENFORCED

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

22 Accordingly, IT IS HEREBY ORDERED that Respondent Panfilo Armas appear before
23 the undersigned United States Magistrate Judge, on the 23 day of May, 2013, at
24 9:00 a.m./~~p.m.~~, in Courtroom No. F, 15th Floor, United States District Court, 450 Golden
25 Gate Avenue, San Francisco, California, and then and there show cause, if any, why Respondent
26 should not be compelled to appear and provide documents and testimony as required by the
27 summons.

28 //

1 It is further ORDERED that:


2 1. A copy of this Order, together with the Petition to Enforce Internal Revenue Service
3 Summons and supporting papers, shall be served upon Respondent in accordance with Rule 4 of
4 the Federal Rules of Civil Procedure at least 35 days before the date set for the show-cause
5 hearing;

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

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

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

22 **ORDERED** this 4th day of April, 2013, at San Francisco, California.

23
24 
25 Jacqueline S. Corley
26 UNITED STATES MAGISTRATE JUDGE
27 Jacqueline Scott Corley
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