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3 DEC 13 2013

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

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

SC

11 UNITED STATES OF AMERICA,

12 Petitioner,

13 v.

14 GRASS ROOTS NONPROFIT COLLECTIVE,
15 INC.,

16 Respondent.

17
18 **CV 13 5780**
19 CASE NO. [Proposed]
20 ORDER TO SHOW CAUSE WHY INTERNAL
21 REVENUE SERVICE SUMMONS SHOULD NOT
22 BE ENFORCED

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

27 Accordingly, IT IS HEREBY ORDERED that Respondent GRASS ROOTS NONPROFIT
28 COLLECTIVE, INC. appear before the undersigned United States District Judge, on the 24 day of
January, 2014, at 10 a.m./p.m., in Courtroom No. 1, 17 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 Service Summons
3 and supporting papers, shall be served upon Respondent in accordance with Rule 4 of the Federal Rules
4 of Civil Procedure at least thirty-five days before the date set for the show-cause hearing;

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

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

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

18 ORDERED this 17 day of December, 2014, at 1:45 PM SF, California.

19 
20 _____
21 UNITED STATES DISTRICT JUDGE