

1 MELINDA HAAG (CABN 132612)
 United States Attorney
 2 THOMAS MOORE (ALBN 4305-078T)
 Chief, Tax Division
 3 MICHAEL G. PITMAN (DCBN 484164)
 Assistant United States Attorney, Tax Division
 4 450 Golden Gate Ave., Box 36055
 San Francisco, CA 94102
 5 Telephone: (415) 436-6475
 Facsimile: (415) 436-7009
 6 Email: michael.pitman@usdoj.gov

7 Attorneys for the United States of America

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

11 United States of America,
 12 Petitioner,
 13 v.
 14 Sigurd Anderson,
 15 Respondent.

Civil No. 3:14-cv-01932-JST
~~PROPOSED~~ ORDER TO SHOW
 CAUSE WHY INTERNAL REVENUE
 SERVICE SUMMONS SHOULD NOT
 BE ENFORCED

17 Upon consideration of the United States' Verified Petition to Enforce Internal Revenue
 18 Service Summons and the Declaration in support thereof, the Court finds that the United States
 19 has established a prima facie case under United States v. Powell, 379 U.S. 48 (1964) for
 20 enforcement of the Internal Revenue Service summons at issue. Accordingly, IT IS HEREBY
 21 ORDERED that Respondent Sigurd Anderson appear before the undersigned United States
 22 Magistrate Judge, on the 24th day of July, 2014, at 2:00 a.m./p.m., in
 23 Courtroom No. 9, 19th Floor, United States District Court, 450 Golden Gate Avenue, San
 24 Francisco, California, and then and there show cause, if any, why Respondent should not be

~~PROPOSED~~ ORDER TO SHOW CAUSE WHY
 INTERNAL REVENUE SERVICE SUMMONS
 SHOULD NOT BE ENFORCED
 CIVIL NO. 3:14-cv-01932-JST

1 compelled to appear and provide documents and testimony as required by the summons.

2 It is further ORDERED that:

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

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

21 ///

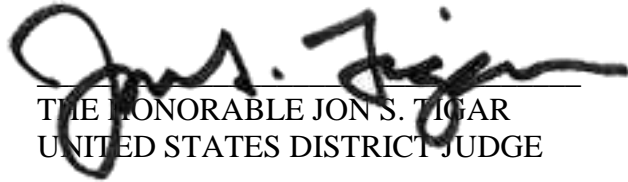
22 ///

23 ///

24 ///

1 supported by an affidavit or declaration will be considered. Any uncontested allegation in the
2 Petition will be considered admitted.

3 ORDERED this 23rd day of May, 2014.

4
5 
6 THE HONORABLE JON S. TIGAR
7 UNITED STATES DISTRICT JUDGE
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24