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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,	)	Case No. CV 14-05383 JST
	)	
Petitioner,	)	<b>ORDER TO SHOW CAUSE WHY</b>
	)	<b>INTERNAL REVENUE SERVICE SUMMONS</b>
v.	)	<b>SHOULD NOT BE ENFORCED</b>
	)	
ROBERT McELIGOT,	)	
	)	
Respondent.	)	
	)	
_____	)	

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 ROBERT MCELIGOT appear before the undersigned United States District Judge, on the 12th day of March, 2015, at 2:00 p.m., in Courtroom No. 9, 19th 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 15th day of January, 2015.

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21 JON S. TIGAR  
22 UNITED STATES DISTRICT JUDGE  
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