

1 CAROLINE D. CIRAULO
Acting Assistant Attorney General

2 LINDSAY L. CLAYTON
3 CA Bar No. 252802
Trial Attorney, Tax Division
4 U.S. Department of Justice
P.O. Box 683
5 Washington, D.C. 20044-0683
Telephone: (202) 307-2956
6 Facsimile: (202) 307-0054
lindsay.l.clayton@usdoj.gov
7 *Counsel for Petitioner, the United States of America*

8 IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
9 SAN FRANCISCO/OAKLAND DIVISION

10	UNITED STATES OF AMERICA,)	
)	Case No. 3:15-cv-04843
11	Petitioner,)	
)	NOTICE OF HEARING AND ORDER
12	v.)	TO SHOW CAUSE
)	
13	RAYMOND CHICO,)	
	RUBY ESPINOZA CHICO, and)	
14	ANDRE ROBERT BUSTOS,)	
)	
15	Respondents.)	

16 Upon the petition of the United States and the Declaration of Revenue Agent Ryan Scott,
17 including the exhibits attached thereto, it is hereby:

18 ORDERED that the respondents Raymond Chico, Ruby Espinoza Chico, and Andre
19 Robert Bustos appear before the Honorable Charles R. Breyer, in that Judge’s courtroom in the
20 United States Courthouse, 450 Golden Gate Avenue, San Francisco, CA on the 15th day of
21 January, 2016, at 10:00 a.m., to show cause why they should not be compelled to obey the
22 Internal Revenue Service summonses served upon them.

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1 It is further ORDERED that:

2 1. A copy of this Order, together with the petition and its exhibits, shall be served in
3 accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon each respondent within
4 30 days of the date that this Order is served upon counsel for the United States or as soon
5 thereafter as possible. Pursuant to Rule 4.1(a), the Court hereby appoints Revenue Agent Scott,
6 or any other person designated by the IRS, to effect service in this case. Service may also be
7 effected by the United States marshal or deputy marshal.

8 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the
9 Clerk as soon as practicable.

10 3. Because the file in this case reflects a prima facie showing that the investigation is
11 being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that
12 the information sought is not already within the Commissioner's possession, and that the
13 administrative steps required by the Internal Revenue Code have been substantially followed, the
14 burden of coming forward has shifted to the respondents to oppose enforcement of the
15 summonses.


16 4. If the respondents have any defense to present or opposition to the petition, such
17 defense or opposition shall be made in writing and filed with the Clerk and copies served on
18 counsel for the United States, at least 21 days prior to the date set for the show cause hearing.
19 The United States may file a reply memorandum to any opposition at least 5 days prior to the
20 date set for the show cause hearing.

21 5. At the show cause hearing, only those issues brought into controversy by the
22 responsive pleadings and factual allegations supported by affidavit will be considered. Any
23 uncontested allegation in the petition will be considered admitted.

1 6. Respondents may notify the Court, in a writing filed with the Clerk and served on
2 counsel for the United States at the address on the petition, at least 14 days prior to the date set
3 for the show cause hearing, that the respondents have no objection to enforcement of the
4 summonses. The respondents' appearance at the hearing will then be excused.

5 The respondents are hereby notified that any failure to comply with this Order may
6 subject them to sanctions for contempt of court.

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8 Dated this 12th day of November, 2015.

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11 _____
12 UNITED STATES DISTRICT JUDGE
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