

E-filed 8/28/2017

BRIAN J. STRETCH (CABN 163973)
United States Attorney
THOMAS MOORE (ALBN 4305-078T)
Chief, Tax Division
MICHAEL G. PITMAN (DCBN 484164)
Assistant United States Attorney, Tax Division
150 Almaden Blvd., Suite 900
San Jose, CA 95113
Telephone: (408) 535-5040
Fax: (408) 535-5066
Email: michael.pitman@usdoj.gov

Attorneys for the United States of America

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

United States of America,

Petitioner,

v.

Hank Risan,

Respondent.

Case No. 5:17-cv-02195-HRL

STIPULATION AND ~~PROPOSED~~ ORDER
PARTIALLY ENFORCING SUMMONS

Petitioner the United States of America ("United States"), on behalf of the Internal Revenue Service ("IRS"), and Respondent Hank Risan ("Respondent") by and through undersigned counsel, having met and conferred regarding the United States' Verified Petition to Enforce Internal Revenue Service Summons, filed on April 19, 2017 (Doc. # 1) ("Petition"), hereby stipulate and request that the Court enter the attached proposed order, and state as follows in support:

By way of the Petition, the United States seeks an order enforcing an IRS summons issued to Petitioner on or about November 4, 2016. A copy of the summons at issue was attached as Exhibit 2 to the Petition. Among other things, the summons at issue included 14 Requests seeking certain categories of documents. With respect to Request # 4 in the summons, Respondent has agreed to produce a listing of all business entities with respect to which Respondent was an owner, partner or shareholder, or any business with any bank account upon which Respondent was an authorized signer, or any business on behalf of which Respondent signed any tax return. With respect to Requests # 5, 6, 7, 9, 10 and 14 in

1 the summons, Respondent has agreed to produce the following documents pertaining to any entity listed
2 on Respondent's Schedule Cs for 2014 and/or 2015, as well as any other entities whose financial
3 performance in any year affected Respondent's income tax returns for 2014 and/or 2015 (including by
4 way of a net operating loss):

- 5 a. Financial Statements (Balance Sheet; Income Statements Etc.),
- 6 b. Working Trial Balance with account numbers,
- 7 c. Chart of Accounts,
- 8 d. Adjusting and closing journal entries,
- 9 e. Check registers,
- 10 f. Cash disbursements journals,
- 11 g. Cash receipts journals,
- 12 h. General ledger,
- 13 i. Sales Journals, Purchases journals, and
- 14 j. Other workpapers used in the preparation of the financial statement(s).

15 Respondent has represented to the United States that Respondent has no documents responsive to
16 Requests # 8, 11, 12 and 13 in the summons.

17 Accordingly, the parties hereby request the Court issue the attached [~~Proposed~~] Order
18 memorializing the parties' agreement with respect to certain portions of the summons at issue.

19 The parties further respectfully request that the Court retain jurisdiction over this matter to
20 adjudicate any disputes which may arise with respect to compliance with the attached [~~Proposed~~] Order,
21 or with respect to portions of the summons that are not addressed herein.

22 \\\

23 \\\

24 \\\

25 \\\

26 \\\

27 \\\

28 \\\

1 Respectfully submitted this 25th day of August, 2017,

2 BRIAN J. STRETCH
3 United States Attorney

4 s/ Michael G. Pitman
5 MICHAEL G. PITMAN
6 Assistant United States Attorney, Tax Division
7 Attorneys for United States of America

8 s/ John F. Doyle
9 JOHN FRANCIS DOYLE
10 WealthPLAN, LLP
11 1960 The Alameda
12 Suite 185
13 San Jose, CA 95126
14 408-918-9030
15 Fax: 408-918-9040
16 Email: jfdoyle@wealthplan.com

17 Attorneys for Respondent Hank Risan

18 ~~[PROPOSED]~~ ORDER

19 Pursuant to the Stipulation of the parties, and for good cause shown therein, it is hereby
20 ORDERED that the United States' petition to enforce the IRS summons is GRANTED in part.
21 Respondent is ORDERED to produce the following documents called for by the terms of the summons
22 at issue in this matter to the Attorneys for the United States at 150 Almaden Blvd., Suite 900, San Jose,
23 CA 95113, no later than September 14, 2017:

24 1) With respect to Request # 4 in the summons, Respondent shall produce a listing of all
25 business entities with respect to which Respondent was an owner, partner or shareholder, or any
26 business with any bank account upon which Respondent was an authorized signer, or any business on
27 behalf of which Respondent signed any tax return.

28 2) With respect to Requests # 5, 6, 7, 9, 10 and 14 in the summons, Respondent shall
produce the following documents pertaining to any entity listed on Respondent's Schedule Cs for 2014
and/or 2015, as well as any other entities whose financial performance in any year affected
Respondent's income tax returns for 2014 and/or 2015 (including by way of a net operating loss):

- a. Financial Statements (Balance Sheet; Income Statements Etc.),
- b. Working Trial Balance with account numbers,
- c. Chart of Accounts,
- d. Adjusting and closing journal entries,
- e. Check registers,
- f. Cash disbursements journals,
- g. Cash receipts journals,
- h. General ledger,
- i. Sales Journals, Purchases journals, and
- j. Other workpapers used in the preparation of the financial statement(s).

3) With respect to Requests # 8, 11, 12 and 13 in the summons, Respondent shall produce responsive documents to the extent he is in possession or control of them.

SO ORDERED this 28th day of August, 2017.



THE HONORABLE HOWARD R. LLOYD
UNITED STATES MAGISTRATE JUDGE