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5 UNITED STATES DISTRICT COURT
6 DISTRICT OF NEVADA

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8 HO YUAN CHEN, et al

Case No. 2:15-cv-00260-RFB-PAL

9 Petitioners,

ORDER

10 v.

11 UNITED STATES OF AMERICA,
12 DEPARTMENT OF TREASURY, et al.

Respondents.

13 Before the court is a Petition to Quash Third-Party Summons (Dkt. #1) filed February 12,
14 2015. It seeks an order quashing a summons issued by the Internal Revenue Service on January
15 28, 2015, to Aaron Tveter in Henderson, Nevada, for testimony and documentation regarding the
16 preparation of Petitioner's tax returns for the 2004 through 2011 tax years. The summons
17 requires a response and appearance by Mr. Tveter on March 18, 2015.

18 Petitioners claim that the IRS already possesses some of the requested documents, that it
19 has no legitimate purpose or is seeking the documents for an improper purpose. Additionally,
20 Petitioners contend that the documents and testimony are not relevant to the purpose of the
21 summons to the extent the summons seeks documents regarding tax preparation for tax years that
22 have closed. If the court is not inclined to quash the summons outright, Petitioners request an
23 evidentiary hearing pursuant to the Supreme Court's recent decision in *United States v. Clarke*,
24 134 S.Ct. 2361, 2365 (2014).

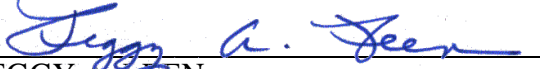
25 A review of the docket reflects that the clerk's office issued summons to the United
26 States Attorney's Office and U.S. Attorney General on February 17, 2015. An answer or
27 response is not due by the United States or an agency of the United States for sixty days from
28 service of the summons.

1 Having reviewed and considered the matter,

2 **IT IS ORDERED** that:

- 3 1. As the summons requires a response and appearance by Aaron Tveter on March 18,
4 2015, before the United States and the Internal Revenue Service are required to
5 answer or otherwise respond, the court will enter an order temporarily quashing the
6 summons pending a decision on the merits
- 7 2. Counsel for Petitioners shall serve a copy of this order on Respondent Internal
8 Revenue Service, the Attorney General of the United States, the United States
9 Attorney Office, and Aaron Tveter, and file proof of service.
- 10 3. A status and scheduling conference is set for **10:00 a.m., April 7, 2015, in**
11 **Courtroom 3B.**

12 DATED this 19th day of February, 2015.

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15 PEGGY A. LEEN
16 UNITED STATES MAGISTRATE JUDGE
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