

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT KNOXVILLE

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	No. 3:17-CV-94-CLC-HBG
	)	
LORI F. FLEISHMAN	)	
	)	
Respondent.	)	

**ORDER TO SHOW CAUSE**

Upon the Petition of the United States and the declaration of Revenue Officer Keaton, including the exhibits attached thereto, it is hereby **ORDERED** that Respondent Lori Fleishman appear before this Court (Courtroom 3A, 800 Market Street, Knoxville, Tennessee, 37902) on **September 12, 2017, at 2:00 p.m.**, to **SHOW CAUSE** as to why she should not be compelled to obey the Internal Revenue Service summons served upon her.

It is further **ORDERED** that:

1. A copy of this Order, together with the Petition and its exhibits, shall be served in accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon the Respondent within 21 days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Rule 4.1(a), the Court hereby appoints Revenue Officer Keaton, or any other person designated by the IRS, to effect service in this case.
2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.
3. Because the Petition filed in this case reflects a *prima facie* showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that

purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been substantially followed, the burden has shifted to the Respondent to oppose enforcement of the summonses.

4. If the Respondent has any defense to present or opposition to the Petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States at least fourteen (14) days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least seven (7) days prior to the date set for the show cause hearing.

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

6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at the address on the Petition, at least fourteen (14) days prior to the date set for the show cause hearing, that the Respondent has no objection to enforcement of the summonses. The Respondent's appearance at the hearing will then be excused.

The Respondent is hereby notified that a failure to comply with this Order may subject her to sanctions for contempt of Court.

**IT IS SO ORDERED.**

ENTER:

  
United States Magistrate Judge