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UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

ERIK SIGURDSON,

Respondent.

No. MC14-5009BHS/JRC

ORDER OF REFERENCE AND  
DIRECTING RESPONDENT TO  
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Laughlin, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge **J. RICHARD CREATURA** pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed Findings of Fact and

ORDER OF REFERENCE AND DIRECTING  
RESPONDENT TO SHOW CAUSE - 1  
( )

UNITED STATES ATTORNEY  
700 STEWART STREET, SUITE 5220  
SEATTLE, WASHINGTON 98101  
(206) 553-7970

1 Conclusions of Law, or such other documents as he/she deems appropriate. The originals thereof  
2 shall be filed with the Clerk, and copies provided to all parties.

3           2.       A copy of this Order, together with the Petition and Exhibits thereto, shall be  
4 personally served upon the respondent (or left with a person of suitable age and discretion at the  
5 respondent's residence) within three (3) weeks of the date of this Order. Within fourteen (14) days  
6 thereafter, the petitioner shall file proof of service, or shall seek additional time to make such  
7 service. If the petitioner fails to comply with this paragraph, this action shall be subject to dismissal  
8 forthwith.  
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10           3.       The respondent may file with the Court, not later than two (2) weeks after service of  
11 this Order upon her a statement detailing any objections to enforcement of the Internal Revenue  
12 Service summons. When factual issues are raised, the statement shall be accompanied by an  
13 affidavit, giving the facts on which the objections are based. A copy of this statement and/or  
14 affidavit shall be served on the United States Attorney.  
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16           4.       If the Magistrate Judge finds from the statement of objections and any accompanying  
17 affidavit that there are no questions of material fact and that the petitioner is entitled to enforcement  
18 of the summons as a matter of law, he/she shall recommend entry of an Order Enforcing Summons  
19 without scheduling a hearing. If the statement of objections and any affidavit are sufficient to raise  
20 the possibility of a valid defense to the summons, the Magistrate Judge shall schedule a hearing to  
21 consider the objections.  
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23           5.       Failure to file a timely statement of objections will result in enforcement of the  
24 summons without any further pleadings. Only those defenses asserted in the statement of objections  
25 will be considered.  
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