ORIGINAL

THOMAS P. O'BRIEN
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division
DONNA FORD (California Bar No. 131924)
Assistant United States Attorney
Tax Division
Room 7211, Federal Building
300 North Los Angeles Street
Los Angeles, CA 90012
Telephone: (213) 894-2875
Facsimile: (213) 894-0115
Email: donna.ford@usdoj.gov

Attorneys for Petitioner
United States of America

FILED
CLERK, U.S. DISTRICT COURT
JUN - 3 2008
CENTRAL DISTRICT OF CALIFORNIA
BY _____ DEPUTY

LODGED
2008 APR 17 AM 11:50
CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CAL.
LOS ANGELES
BY

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA

WESTERN DIVISION

UNITED STATES OF AMERICA, Petitioner, v. RICHARD TUCKER, Respondent.	No. CV 08-02535 PSG (SHx) [~~PROPOSED~~] ORDER TO SHOW CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities and Declaration to the Petition, the Court finds that Petitioner has established its prima facie case for judicial enforcement of the subject Internal Revenue Service summons. United States v. Powell, 379 U.S. 48, 58, 85 S.Ct. 248, 13 L.Ed. 2d 112 (1964); Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); see also Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government's prima facie case is

typically made through the sworn declarations of the IRS agent who issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

Therefore, **IT IS ORDERED** that Respondent appear before this District Court of the United States for the Central District of California, in Courtroom No. _____,

☐ United States Court House
312 North Spring Street, Los Angeles, California, 90012

☒ Roybal Federal Building
255 E. Temple Street, Los Angeles, California, 90012

on [June 23, 2008], at 11:00 A.M. and show cause why testimony and production of books, records, papers and other data demanded in the subject Internal Revenue Service summons should not be compelled.

IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum of Points and Authorities, and accompanying Declaration be served promptly upon Respondent by any employee of the Internal Revenue Service according to Rule 4 of the Federal Rules of Civil Procedure.

IT IS FURTHER ORDERED that within ten (10) days after service upon the Respondent of the herein described documents, Respondent shall file and serve a written response, supported by appropriate sworn statements, as well as any desired motions. If, prior to the return date of this Order, Respondent files a response with the Court stating that Respondent does not desire to oppose the relief sought in the Petition, nor wish to make an appearance, then the appearance of Respondent at any hearing pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to have complied with the requirements of this

Order.

IT IS FURTHER ORDERED that all motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements filed within ten (10) days after service of the herein described documents will be considered by the Court. All allegations in the Petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

DATED: This 3rd day of June, 2008.

UNITED STATES DISTRICT JUDGE

Presented By:

THOMAS P. O'BRIEN
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

DONNA FORD
Assistant United States Attorney
Tax Division

Attorneys for Petitioner
United States of America