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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
12

13 United States of America,
14 Petitioner,
15 v.
16 Saeedeh Mirshahi,
17 Respondent.
18

Case No. CV 21-7841 PA
ORDER TO SHOW CAUSE

19
20 Based upon the Petition to Enforce Internal Revenue Service
21 Summons, Memorandum of Points and Authorities, and supporting
22 Declaration, the Court finds that Petitioner has established a *prima facie*
23 case for judicial enforcement of the subject Internal Revenue Service (IRS)
24 summons. See *United States v. Powell*, 379 U.S. 48, 57-58 (1964).

25 **IT IS ORDERED** that Respondent appear before this District Court of
26 the United States for the Central District of California, at the following date,
27 time, and address, to show cause why the production of books, papers,
28

1 records, and other data demanded in the subject IRS summons should not be
2 compelled:

3
4 Date: Monday, November 22, 2021

5 Time: 3:00 p.m.

6 Courtroom: 9A

7 Address: ☐ United States Courthouse

8 350 West First Street, Los Angeles, CA 90012
9

10 **IT IS FURTHER ORDERED** that copies of the following documents
11 be served on Respondent by any employee of the IRS or the United States
12 Attorney's Office in accordance with the service provisions of Rule 4 of the
13 Federal Rules of Civil Procedure:
14

15 1. This Order; and

16 2. The Petition, Memorandum of Points and Authorities, and
17 accompanying Declaration.
18


19 A proof of service shall be filed with the Court by the IRS no later than
20 October 18, 2021.
21

22 **IT IS FURTHER ORDERED** that within twenty-one (21) days of the
23 hearing, Respondent shall file and serve a written response, supported by
24 appropriate sworn statements, as well as any desired motions. If, prior to
25 the appearance date set by this Order, Respondent files a response with the
26 Court stating that Respondent does not oppose the relief sought in the
27 Petition, nor wish to make an appearance, then the appearance of
28 Respondent at any hearing pursuant to this Order to Show Cause is excused,

1 and Respondent shall comply with the summons within fourteen (14) days
2 thereafter. Petitioner may file a reply within fourteen (14) days of the
3 hearing.

4 **IT IS FURTHER ORDERED** that all motions and issues raised by
5 the pleadings will be considered on the appearance date set by this Order.
6 Only those issues raised by motion or brought into controversy by the
7 responsive pleadings and supported by sworn statements filed within
8 fourteen (14) days of the hearing will be considered by the Court. All
9 allegations in the Petition not contested by such responsive pleadings or by
10 sworn statements will be deemed admitted.

11
12 DATED: October 6, 2021



Percy Anderson
UNITED STATES DISTRICT JUDGE