

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA

Plaintiff/Movant,

vs.

Case No. 16-mc-0217-JAR

HER VANG,

Defendant/Respondent.

**ORDER TO SHOW CAUSE**

This matter is before the court on the motion of the United States (ECF doc. 1) for an order enforcing the Internal Revenue Service summons served on Her Vang.

For good cause shown, it is ORDERED that Her Vang will appear before United States Magistrate Judge James P. O'Hara, in Courtroom 223 of the United States Courthouse, 500 State Avenue, Kansas City, Kansas on **October 4, 2016 at 9:00 a.m.** to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him.

It is further ORDERED that:

1. The United States Marshals Service shall serve a copy of this Order, together with the motion and its exhibits (Doc. 1), in accordance with Rule 4(e) of the Federal Rules of Civil Procedure, upon respondent within 7 days of the date this Order is filed.

2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Because the file 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 of coming forward has shifted to Her Vang to oppose enforcement of the summons.

4. If Her Vang has any defense to present or opposition to the motion, 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 14 days before the date set for the show-cause hearing. The United States may file a reply memorandum to any opposition at least 5 days before 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 testimony, affidavit, or declaration under penalty of perjury will be considered. Any uncontested allegation in the motion will be considered admitted.

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

Her Vang is hereby notified that a failure to comply with the Order may subject him to sanctions for contempt of court.

IT IS SO ORDERED.

Dated August 30, 2016, in Kansas City, Kansas.

s/ James P. O'Hara  
James P. O'Hara  
U.S. Magistrate Judge