

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA

Plaintiff,

vs.

Case No. 19-mc-0209-JWL

KELLY V. KAECKELL,

Defendant.

ORDER TO SHOW CAUSE

This matter is before the court on the application of the United States (ECF No. 1) for an order enforcing the Internal Revenue Service summons served on the respondent, Kelly V. Kaeckell.

For good cause shown, it is ORDERED that the respondent, Kelly V. Kaeckell, will appear before the Honorable James P. O'Hara, United States Magistrate Judge, in Courtroom 223 of the United States Courthouse, 500 State Avenue, Kansas City, Kansas, on **July 3, 2019 at 9:30 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 application and its exhibits (ECF No. 1), in accordance with Rule 4(e) of the Federal Rules of Civil Procedure, upon respondent within 21 days of the date that this Order is filed or as soon thereafter as possible.

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 the respondent to oppose enforcement of the summons.

4. If the respondent has any defense to present or opposition to the application, 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 prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 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 testimony, affidavit, or declaration under penalty of perjury will be considered. Any uncontested allegation in this application 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 application, at least 14 days prior to the date set for the show cause hearing, that the respondent has no objection to enforcement of the summons. The respondent's appearance at the hearing will then be excused.

The respondent 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 May 9, 2019, in Kansas City, Kansas.

s/ James P. O'Hara
UNITED STATES MAGISTRATE JUDGE