

IN THE UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA,)	
)	Case No. 22-cv-1312
Petitioner,)	
)	
v.)	
)	
PINNACLE ACTUARIAL RESOURCES,)	
INC.,)	
)	
Respondent.)	

ORDER TO SHOW CAUSE

Upon the petition of the United States and the Declaration of Revenue Agent Julie K. Hersh, including the exhibits attached thereto,

IT IS HEREBY ORDERED that the respondent, Pinnacle Actuarial Resources, Inc., appear before the Honorable James E. Shadid, in courtroom A in the United States Courthouse, located at 100 NE Monroe Peoria, IL 61602, on the 3rd day of February, 23, at 11:00 a.m., to show cause why it should not be compelled to obey the Internal Revenue Service summons dated January 13, 2022.

IT IS FURTHER ORDERED that:

1. A copy of this Order, together with the petition and its exhibits, shall be served in accordance with Federal Rules of Civil Procedure 4(e) and (h) upon Pinnacle Actuarial Resources, Inc. (“Respondent”) within thirty (30) days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Rule 4.1(a), the Court hereby appoints Revenue Agent Julie K. Hersh, or any other person designated by the Internal

Revenue Service or the United States Department of Justice, to effect service in this case.

Nothing in the paragraph, however, precludes Respondent from waiving personal service.

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 documents may be relevant to that purpose, that the information sought is not already within the possession of the Internal Revenue Service, and that the administrative steps required by the Internal Revenue Code have been substantially followed, the burden of coming forward and opposing the summons has shifted to Respondent.

4. If Respondent has any defense to present or opposition to the petition, such defense or opposition shall be made in writing, filed with the Clerk, and copies served on counsel for the United States at least 21 days prior to the date set for the show cause hearing.¹ The United States may file a reply memorandum, without page limitation, to any opposition at least 7 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 affidavit will be considered. Any uncontested allegation in the petition will be considered admitted.

6. In the alternative, Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at least 21 days prior to the date set for the show cause hearing, that it has no objection to enforcement of the summons and will comply

¹ In this instance, the Respondent may serve counsel for the United States by: (1) email to james.f.bresnahan@usdoj.gov; (2) overnight mail to James F. Bresnahan, Tax Division, United States Department of Justice, 1275 1st Street, NE, Room 10820, Washington, DC 20002; or (3) by facsimile to 202-514-6770, Attn: James F. Bresnahan.

with the summon in full by the show cause hearing date. Respondent's appearance at the hearing will then be excused.

Respondent is hereby notified that a failure to comply with the terms of this Order may subject it to sanctions for contempt of court.

DONE and ORDERED this 9 day of NOV, 2022.

s/James E. Shadid
UNITED STATES DISTRICT JUDGE

**U.S. District Court
CENTRAL DISTRICT OF ILLINOIS (Peoria)
CIVIL DOCKET FOR CASE #: 1:22-cv-01312-JES-JEH**

United States of America v. Pinnacle Actuarial Resources, Inc.
Assigned to: Judge James E. Shadid
Referred to: Magistrate Judge Jonathan E. Hawley
Cause: 26:7402 IRS: Petition to Enforce IRS Summons

Date Filed: 09/13/2022
Jury Demand: None
Nature of Suit: 871 Tax Suits: IRS-Third Party
Jurisdiction: U.S. Government Plaintiff

Petitioner**United States of America**

represented by **James Francis Bresnahan , III**
US DEPARTMENT OF JUSTICE
Tax Division
P.O. Box 7238
Ben Franklin Station
Washington, DC 20044
202-616-9067
Fax: 202-514-6770
Email: james.f.bresnahan@usdoj.gov
ATTORNEY TO BE NOTICED

V.

Respondent**Pinnacle Actuarial Resources, Inc.****ThirdParty Plaintiff****United States of America**

represented by **James Francis Bresnahan , III**
(See above for address)
ATTORNEY TO BE NOTICED

V.

ThirdParty Defendant**Pinnacle Actuarial Resources, Inc.**

Date Filed	#	Docket Text
09/13/2022	1	THIRD PARTY COMPLAINT against Pinnacle Actuarial Resources, Inc., filed by United States of America. (Attachments: # 1 Affidavit Declaration of Julie K Hersh, # 2 Exhibit Ex A to Hersh Decl - Summons, # 3 Exhibit Ex B to Hersh Decl - Waiver of Service, # 4 Exhibit Ex C to Hersh Decl - Letter from Respondent's Counsel, # 5 Exhibit Ex D to Hersh Decl - Letter from Respondent's Counsel, # 6 Text of Proposed Order Proposed Order to Show Cause, # 7 Civil Cover Sheet)(Bresnahan, James) (Entered: 09/13/2022)
11/09/2022	2	ORDER TO SHOW CAUSE: Show Cause Hearing set for 2/3/2023 11:00 AM in Courtroom A in Peoria before Judge James E. Shadid. See full written Order. Entered by Judge James E. Shadid on 11/9/2022. (VH) (Entered: 11/09/2022)
11/09/2022	3	+++ SEALED DOCUMENT - ORIGINAL ORDER TO SHOW CAUSE UNREDACTED (VH) (Entered: 11/09/2022)
11/16/2022	4	WAIVER OF SERVICE Returned Executed by United States of America. Pinnacle Actuarial Resources, Inc. waiver sent on 11/16/2022, answer due 1/17/2023. (Bresnahan, James) (Entered: 11/16/2022)

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**WAIVER OF THE SERVICE OF PETITION TO ENFORCE INTERNAL
REVENUE SUMMONS AND ORDER TO SHOW CAUSE**

Dear Mr. Bresnahan:

I have received your request to waive service of the Petition to Enforce Internal Revenue Summons (“Petition”) and the Order to Show Cause in the subject case.

On behalf of my client, Pinnacle Actuarial Resources, Inc. (“Pinnacle”) I agree to save the United States the expense of serving the Petition and Order to Show cause. By doing so, however, I understand that Pinnacle will keep all defenses or objections to this summons enforcement proceeding, the court’s jurisdiction, and the venue of the action, but that Pinnacle waives any objections to service of the Petition and Order to Show Cause.

Finally, I understand Pinnacle must comply with the deadlines set forth in the Order to Show Cause.

Dated:



A. Christopher Cox
Cox & Fulk, LLC
202 N. Center
Bloomington, IL 61701
309-828-7331

Attorney for Respondent Pinnacle Actuarial
Resources, Inc.