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**United States District Court  
Central District of California**

UNITED STATES OF AMERICA,  
Petitioner,  
v.  
MIGUEL CHAVEZ  
Respondent.

Case No. 2:17-cv-06479-ODW(RAO)

**ORDER TO SHOW CAUSE**

Based upon the Petition to Enforce Internal Revenue Service Summons, Memorandum of Points and Authorities, and supporting Declaration, (ECF No. 1), the Court finds that Petitioner established a prima facie case for judicial enforcement of the Internal Revenue Service (IRS) summons to Miguel Chavez. 28 U.S.C. §§ 7402, 7604; *United States v. Powell*, 379 U.S. 48, 57–58 (1964).

The facts set forth in the Declaration of Revenue Officer J. Joaquin fulfill the government’s minimal burden of establishing a prima facie case because they establish: 1) the investigation will be conducted pursuant to a legitimate purpose; 2) the inquiry may be relevant to the purpose; 3) the information sought is not already within the IRS’s possession; and 4) the administrative steps required by the Internal Revenue Code have been followed. *Crystal v. United States*, 172 F.3d 1141, 1143–44 (9th Cir. 1999) (citing *Powell*, 379 U.S. at 57–58).

