

United States District Court  
Central District of California

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

Case No. 2:17-cv-06482-ODW(JPR)

## **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 Beatriz 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).

**IT IS ORDERED** that Respondent Beatriz Chavez appear before this District Court of the United States for the Central District of California, at the following date, time, and address, to show cause why the production of books, papers, records, and other data demanded in the subject IRS summons should not be compelled:

Date: Monday, October 16, 2017

Time: 1:30 p.m.

Courtroom: 5D

Address: First Street Courthouse

350 W. 1st Street

Los Angeles, CA 90012

**IT IS SO ORDERED.**

September 13, 2017

**OTIS D. WRIGHT, II  
UNITED STATES DISTRICT JUDGE**