

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS**

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	No. 18-mc-201-KHV
)	
JUSTIN K. PRUITT,)	
)	
Defendant.)	
_____)	

ORDER TO SHOW CAUSE

On January 25, 2018, the United States filed a Petition To Enforce Internal Revenue Service Summons (Doc. #1) pursuant to 26 U.S.C. § 7602. The government avers that it served defendant with a summons which directed him to appear before an IRS officer to give testimony and produce books, papers, records and other data concerning his tax liabilities from 2011 through 2015. Id., ¶¶ 4-6. Defendant failed to appear or produce the requested documents. Id., ¶ 7.

The government seeks an order directing defendant to show cause why he should not be required to comply with the summons. Id., ¶ 13(a). Further, the government seeks an order to enforce the summons. Id., ¶ 13(b). To enforce a summons, the government must show (1) that the summons was issued for a legitimate purpose; (2) the summons seeks relevant information (3) which is not already within the IRS’s possession; and (4) it has followed all administrative steps which the Internal Revenue Code requires. United States v. Powell, 379 U.S. 48, 57-58 (1964); see United States v. Balanced Fin. Mgmt., Inc., 769 F.2d 1440, 1444 (10th Cir. 1985) (government’s burden to enforce summons is “slight one”). The government’s petition and Revenue Officer Danielle Prince’s declaration establish a prima facie showing of these elements.

Thus, the Court orders that plaintiff serve on defendant a copy of its Petition To Enforce Internal Revenue Service Summons (Doc. #1), the Declaration Of Revenue Officer Danielle Prince (Doc. #1-1) and this Order To Show Cause. After plaintiff serves the documents on defendant, it shall file a certificate of service with the Court.

Further, the Court orders defendant to show cause why he should not be required to comply with the summons within **20 days** of the service of this Order To Show Cause and the accompanying papers. Plaintiff may file a reply within **10 days** of defendant's response.

Until the parties respond to this Order To Show Cause, the Court reserves its ruling on whether the summons will be enforced.

IT IS SO ORDERED.

Dated this 30th day of January, 2018 at Kansas City, Kansas.

s/ Kathryn H. Vratil
Kathryn H. Vratil
United States District Judge