

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF KANSAS

UNITED STATES OF AMERICA, and
RITA BLEAZARD, REVENUE OFFICER,
INTERNAL REVENUE SERVICE,

Petitioners,

vs.

No. 09-MC-105-MLB-KMH

MARK C. CANNADY,

Respondent.

**PROPOSED FINDINGS OF FACT
AND CONCLUSIONS OF LAW AND PROPOSED ORDER**

On this 9th day of June, 2009, the Order to Show Cause issued by the Court comes on for decision. Petitioner appears by Emily B. Metzger, Assistant United States Attorney for the District of Kansas. Respondent, Mark C. Cannady, appears in person and by counsel William H. Zimmerman.

Having reviewed the file and, upon agreement of the parties herein, the Court finds that:

1. The Court has jurisdiction over the parties and the subject matter.
2. Respondent, Mark C. Cannady, has failed to produce the records that are the subject of the IRS Summons issued to the respondent by Rita Bleazard, Revenue Officer; and respondent's failure to comply with the summons continues to the date of this hearing. A copy of the summons is attached to the petition filed herein;
3. The books, papers, records or other data sought by the summons are not in the possession of the Internal Revenue Service and are relevant and necessary to the investigation.
4. All administrative steps required by the Internal Revenue Code for the issuance of the summons have been taken.
5. The IRS summons issued by Rita Bleazard, Revenue Officer, to the respondent was issued for proper purpose, pursuant to 26 U.S.C. §7602, which purpose is to properly investigate the federal tax liability of Mark C. Cannady for the years 2002, 2003, 2004, 2005, 2006, and 2007.

6. Respondent, Mark C. Cannady, should be compelled to obey the IRS Summons issued to Mark C. Cannady on January 21, 2009.

IT IS THEREFORE RESPECTFULLY recommended that the summons issued in this matter be judicially enforced.

IT IS FURTHER RECOMMENDED that the records that are the subject of the IRS Summons issued by Rita Bleazard, Revenue Officer, to the respondent and/or Respondent's completed and originally signed tax returns for calendar years 2002, 2003, 2004, 2005, 2006, and 2007 shall be deposited in the following manner by the respondent, Mark C. Cannady, with Rita Bleazard or someone at Agent Bleazard's direction in compliance with the IRS Summons issued herein:

Records for the years 2002, 2003, 2004, 2005, 2006, and 2007, and/or Respondent's completed and originally signed tax returns for calendar years 2002, 2003, 2004, 2005, 2006, and 2007 shall be deposited no later than June 23, 2009 at the Internal Revenue Service, 271 W. 3rd St. N., Wichita, Kansas 67202.

IT IS SO ORDERED.

S/ Karen M. Humphreys

KAREN M. HUMPHREYS
United States Magistrate

APPROVED:

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United States Attorney

s/Emily B. Metzger
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USA v. Mark Cannady
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Proposed Findings of Fact and Conclusion of Law & Proposed Order

s/William H. Zimmerman

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