

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

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

MEMORANDUM AND ORDER

On January 25, 2018, the United States filed a Petition To Enforce Internal Revenue Service Summons (Doc. #1) pursuant to 26 U.S.C. §§ 7402(b), 7604. Respondent has not responded to multiple orders to show cause why he should not be required to comply with the summons, and on April 23, 2018, he did not appear at a show cause hearing before Magistrate Judge James P. O’Hara. Order To Show (Doc. #3) filed January 30, 2018; Second Order To Show Cause (Doc. #7) filed March 21, 2018; Minute Entry (Doc. #9) filed April 23, 2018. On May 2, 2018, Judge O’Hara recommended that the Court order enforcement of the IRS summons and direct respondent to appear on a date certain to provide testimony and produce the requested documents and records. Report And Recommendation (Doc. #10) at 4. In particular, he found that respondent did not rebut the government’s showing that (1) the summons was issued for a legitimate purpose; (2) the summons seeks relevant information; (3) the information is not already within the possession of the IRS; and (4) the government has followed all administrative steps required by the Internal Revenue Code. Id. at 3-4 (citing United States v. Powell, 379 U.S. 48, 57-58 (1964)).

The deadline for objections to the report and recommendation was May 18, 2018. Neither

party objected. For this reason, and for good cause shown, the Court hereby approves and adopts the Report And Recommendation (Doc. #10) in its entirety.

IT IS THEREFORE ORDERED that the Court **APPROVES AND ADOPTS** the Report And Recommendation (Doc. #10) filed May 2, 2018 in its entirety.

IT IS FURTHER ORDERED that the United States' Petition To Enforce Internal Revenue Service Summons (Doc. #1) filed January 25, 2018 is **SUSTAINED**. The Court directs respondent to obey the requirements of the summons which include appearing at such time and place as may be fixed by Revenue Officer Danielle Prince, or any other proper officer or employee of the Internal Revenue Service, providing testimony and producing requested documents and records.

IT IS FURTHER ORDERED that if and when respondent complies with the terms of the summons, the United States shall file a notice of compliance.

Dated this 4th day of June, 2018 at Kansas City, Kansas.

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