

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

<b>UNITED STATES OF AMERICA,</b>	)	
	)	
<b>Petitioner,</b>	)	
	)	
v.	)	<b>Case No. 18-mc-201-KHV</b>
	)	
<b>JUSTIN K. PRUITT,</b>	)	
	)	
<b>Respondent.</b>	)	
_____	)	

**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. On June 4, 2018, the Court adopted and approved a Report And Recommendation (Doc. #10) filed May 2, 2018, wherein Magistrate Judge James P. O’Hara recommended that the Court order enforcement of the IRS summons. Memorandum And Order (Doc. #12) at 1-2. The Court directed 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.” Id. at 2. The Court **strikes** the preceding language.

For reasons stated in the Report And Recommendation (Doc. #10), the Court **orders** that respondent appear in Courtroom 476 of the United States Courthouse, 500 State Avenue, Kansas City, Kansas on **Tuesday, July 3, 2018 at 10:30 a.m.** to comply with the requirements of the summons which include providing testimony and producing requested documents and records. If respondent does not appear, he may be subject to sanctions for contempt of court or the Court may

impose other appropriate sanctions. 26 U.S.C. § 7604(b).

Petitioner shall serve on respondent a copy of the Memorandum And Order (Doc. #12) filed June 4, 2018 and a copy of this order in accordance with Rule 4(e), Fed. R. Civ. P. Proof of service shall be filed with the Clerk as soon as practicable.

**IT IS SO ORDERED.**

Dated this 5th day of June, 2018 at Kansas City, Kansas.

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